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ABSTRACT

This document summarizes Iowa's community college budgets for fiscal year 1998 (FY 98) and offers insight into the colleges' anticipated financial activities. The introduction describes the purpose of the report and provides an overview of the budgets. Tables show appropriations and revenues for both the unrestricted and the restricted general funds, highlighting the six primary types of revenues: (1) state aid; (2) tuition and fees; (3) local support; (4) federal aid; (5) sales and services; and (6) "other" income. Individual narratives from the fifteen Iowa cómmunity colleges are offered to help explain proposed 1998 budget data and highlight aspects of projected FY 1998 activities. The last section, conclusions and recommendations, includes the suggestion that due to reduced tuition and fee revenue caused by decreased enrollments, Iowa community colleges may be forced to increase student costs. Provides a glossary of terms. (YKH)

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ED 417 786

IOWA COMMUNITY COLLEGES
FISCAL YEAR 1998
BUDGETS

April 1997

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INTRODUCTION

Purpose of this Report

The Department of Education, Division of Community Colleges and Workforce Preparation, annually prepares a Community College Annual Budgets Report. This annual report provides information to assist State Board members in their role as outlined in **Code of Iowa, 260C.17** to review and approve community college budgets prior to June 1 of each year. This report does not provide detailed line item review of the individual community college budgets; rather it provides summary information of the general economic health of the community colleges and seeks to provide some level of understanding about the anticipated financial activity of the colleges.

At the time the information for this report is requested from Iowa's fifteen community colleges, state general fund appropriations and tuition revenues are not determined, and employee salaries have not been settled. As in past, the community colleges have demonstrated their best attempts at preparing budget estimates for the new fiscal year without some of the actual data available.

Overview of Budgets

During the 1996 legislative session, the Iowa Legislature suspended the community college funding formula as established in the **Code of Iowa, 260D** that identified resource needs of the community colleges and utilized a percentage method for the distribution of state general aid to the community college system. State general aid comprises approximately 48 percent of a community college budget. When general aid is increased by 4 percent, in reality the institution only realized a 2 percent increase in the total revenue. Revenue received from local taxes, federal sources and other income have remained fairly constant or declined.

Student enrollment is often cited as having the most direct effect on college expenditures. It is important to keep in mind other significant variables which influence community college budgets. Some of these variables are:

- The mix of faculty (seniority and credentials, full-time vs. adjunct, etc.).
- Age and condition of facilities and the increased costs of current maintenance projects that have been deferred to future years.
- Obsolesce of and replacement costs of instructional equipment and technology.
- The general level of tuition and fees and their impact on access and the affordability of a college education.
- The relevance of programs of study to the interests and needs of the students, employers and citizens of Iowa.

Ultimately, enrollments are but one of the many indicators of the general health of a community college. **Accessibility, affordability, and adaptability** are fundamental to the mission of Iowa's community colleges, and many different factors have an impact on them. State general aid is certainly one of the most important of these factors.

UNRESTRICTED GENERAL FUND APPROPRIATIONS & REVENUES

Community colleges have six primary types of revenue available for general fund activities. These include:

1. State aid. State aid comes in the form of state general aid and other state aid. State general aid is approximately 48 percent of community college revenue and is distributed using a percentage method. Other state aid takes the form of special appropriations and assistance directed to an individual college for a specific purpose.

2. Tuition and fees.

3. Local support (property tax levies).

4. Federal aid. Federal aid consists primarily of vocational aid, but also includes various other federal programs.

5. Sales and service.

6. Other income (such as interest).

The unrestricted general fund (fund 1) is available for any legally authorized purpose and is, therefore, used to account for all revenue and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly concerned with the operation and support of the educational activities of the college.

The proposed budgets contain the best estimates of revenue and expenditures known at the time of budget development. Colleges will modify their approved budgets into more realistic working budgets once these particular revenue and expenditure items have been clearly identified.

The proposed 1998 budgets are shown in the following section. For each community college, actual revenue and expenditures for fiscal 1995, 1996 and the working budget 1997 are listed. The proposed budget for fiscal 1998 is shown in column D. The percentage increase or (decrease) over the 1997 working budget is shown in the last column. The supplemental financial data summary for all 15 community colleges is shown on page 20.

SUPPLEMENTAL DETAIL Northeast Iowa Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	608,568	619,251	709,129	913,000	28.75%
Non-Tax Income						
400-409 Student Fees	2	358,396	387,711	360,000	360,000	0.00%
410-414 Tuition	3	4,495,776	5,011,871	5,104,264	5,168,352	1.26%
429 State General Aid	4	5,433,066	5,772,758	6,011,557	6,250,557	3.98%
421-424 Other State Aid	5	83,418	79,885	67,918	67,918	0.00%
430-449 Federal Aid	6	488,658	397,574	450,634	450,634	0.00%
450-469 Sales - Service	7		730			0.00%
470-499 Other (Except as noted below)	8	477,189	347,372	965,437	761,566	-21.12%
480 Proceeds from Sale of Certificates	9					
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15		(9,869)			
S/T Non-Tax Income	16	11,336,503	11,988,032	12,959,810	13,059,027	0.77%
Col. E -- Fund Balance & Non-Tax Income	17	11,945,071	12,607,283	13,668,939	13,972,027	2.22%
Col. F -- Property Tax	18	1,079,434	1,098,636	1,153,752	1,177,100	2.02%
RESOURCES	19	13,024,505	13,705,919	14,822,691	15,149,127	2.20%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 06-30-97	(D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	1,644,405	1,789,089	2,228,310	2,280,605	2.35%
2000 Vocational and Technical	21	5,249,518	5,387,710	5,455,520	5,583,551	2.35%
3000 Adult Education	22	1,570,106	1,551,300	1,666,309	1,705,414	2.35%
4000 Cooperative Programs/Services	23	521,767	664,554	716,677	733,496	2.35%
5000 Administration	24	526,978	534,329	577,523	591,076	2.35%
6000 Student Services	25	785,612	822,447	844,226	864,039	2.35%
7000 Learning Resources	26	349,279	358,237	395,518	404,800	2.35%
8000 Physical Plant	27	607,613	663,677	706,415	722,993	2.35%
9000 General Institution	28	1,149,975	1,225,447	1,319,193	1,350,153	2.35%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	12,405,254	12,996,790	13,909,691	14,236,127	2.35%
Col D -- Ending Fund Balance	33	619,251	709,129	913,000	913,000	0.00%
REQUIREMENTS	34	13,024,505	13,705,919	14,822,691	15,149,127	2.20%
Salaries	35	10,732,679	11,226,351	11,886,037	12,164,981	2.35%
Services	36	1,067,941	1,160,095	1,283,645	1,313,770	2.35%
Materials, Supplies & Travel	37	569,389	581,367	694,721	711,025	2.35%
Other Current	38	35,245	28,977	45,288	46,351	2.35%
Capital	39	0	0	0	0	0.00%
Total Expenditures	40	12,405,254	12,996,790	13,909,691	14,236,127	2.35%

SUPPLEMENTAL DETAIL North Iowa Area Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,433,603	1,339,354	1,383,952	1,385,894	0.14%
Non-Tax Income						
400-409 Student Fees	2	333,731	332,317	386,867	406,210	5.00%
410-414 Tuition	3	3,992,718	4,265,702	4,343,157	4,560,315	5.00%
429 State General Aid	4	6,534,443	6,806,992	7,088,572	7,372,115	4.00%
421-424 Other State Aid	5	41,581	41,628	42,900	42,900	0.00%
430-449 Federal Aid	6	499,961	551,996	513,247	513,247	0.00%
450-469 Sales - Service	7	393,013	384,419	302,851	325,500	7.48%
470-499 Other (Except as noted below)	8	800,403	990,308	1,513,410	1,678,846	10.93%
	9	0	0	0		
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	12,595,850	13,373,362	14,191,004	14,899,133	4.99%
Col. E -- Fund Balance & Non-Tax Income	17	14,029,453	14,712,716	15,574,956	16,285,027	4.56%
Col. F -- Property Tax	18	791,063	794,961	774,300	802,165	3.60%
RESOURCES	19	14,820,516	15,507,677	16,349,256	17,087,192	4.51%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 06-30-97	(D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	4,044,330	4,084,382	4,293,633	4,398,315	2.44%
2000 Vocational and Technical	21	2,296,070	2,404,099	2,695,058	2,792,511	3.62%
3000 Adult Education	22	2,463,526	2,631,556	2,678,715	2,859,407	6.75%
4000 Cooperative Programs/Services	23	120,850	148,272	295,118	309,874	5.00%
5000 Administration	24	664,833	698,450	713,096	748,751	5.00%
6000 Student Services	25	1,245,821	1,274,503	1,481,715	1,555,801	5.00%
7000 Learning Resources	26	408,118	421,492	450,818	473,359	5.00%
8000 Physical Plant	27	1,418,752	1,612,729	1,455,611	1,628,392	11.87%
9000 General Institution	28	818,862	848,242	899,598	944,578	5.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	13,481,162	14,123,725	14,963,362	15,710,988	5.00%
Col D -- Ending Fund Balance	33	1,339,354	1,383,952	1,385,894	1,376,204	-0.70%
REQUIREMENTS	34	14,820,516	15,507,677	16,349,256	17,087,192	4.51%
Salaries	35	9,908,206	10,165,398	10,980,381	11,528,858	5.00%
Services	36	2,266,479	2,573,857	2,561,857	2,689,950	5.00%
Materials, Supplies & Travel	37	980,541	1,083,518	1,234,624	1,296,355	5.00%
Other Current	38	67,100	83,069	81,500	85,575	5.00%
Capital	39	258,836	217,883	105,000	110,250	5.00%
Total Expenditures	40	13,481,162	14,123,725	14,963,362	15,710,988	5.00%

SUPPLEMENTAL DETAIL Iowa Lakes Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	802,908	799,873	810,165	810,165	0.00%
Non-Tax Income						
400-409 Student Fees	2	241,217	387,456	388,500	390,000	0.39%
410-414 Tuition	3	3,376,055	4,069,007	4,479,000	4,700,000	4.93%
429 State General Aid	4	6,199,837	6,427,597	6,693,000	7,000,000	4.59%
421-424 Other State Aid	5	44,455	47,626	48,000	50,000	4.17%
430-449 Federal Aid	6	343,496	393,043	324,000	350,000	8.02%
450-469 Sales - Service	7	11,612	61,352	80,000	100,000	25.00%
470-499 Other (Except as noted below)	8	138,506	98,588	293,000	325,000	10.92%
	9					
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	10,355,178	11,484,669	12,305,500	12,915,000	4.95%
Col. E -- Fund Balance & Non-Tax Income	17	11,158,086	12,284,542	13,115,665	13,725,165	4.65%
Col. F -- Property Tax	18	599,619	615,742	594,500	610,000	2.61%
RESOURCES	19	11,757,705	12,900,284	13,710,165	14,335,165	4.56%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	2,661,455	2,707,649	2,965,000	3,100,000	4.55%
2000 Vocational and Technical	21	2,089,030	2,156,796	2,201,000	2,300,000	4.50%
3000 Adult Education	22	941,857	913,343	985,000	1,100,000	11.68%
4000 Cooperative Programs/Services	23	926,128	931,958	1,063,000	1,100,000	3.48%
5000 Administration	24	549,855	642,031	668,000	700,000	4.79%
6000 Student Services	25	913,302	1,178,745	1,284,000	1,300,000	1.25%
7000 Learning Resources	26	511,758	567,060	644,000	700,000	8.70%
8000 Physical Plant	27	1,086,480	1,128,247	966,000	1,000,000	3.52%
9000 General Institution	28	885,854	1,867,336	2,124,000	2,225,000	4.76%
	29	392,113				
	30					
Transfers/Adjustments	31	0	(3,046)			
Col. *C -- Total Expenditures	32	10,957,832	12,090,119	12,900,000	13,525,000	4.84%
Col D -- Ending Fund Balance	33	799,873	810,165	810,165	810,165	0.00%
REQUIREMENTS	34	11,757,705	12,900,284	13,710,165	14,335,165	4.56%
Salaries	35	8,276,614	8,988,706	9,500,000	9,900,000	4.21%
Services	36	1,434,754	1,538,937	1,615,600	1,675,000	3.68%
Materials, Supplies & Travel	37	746,202	826,188	1,041,800	1,200,000	15.19%
Other Current + Transfers	38	406,936	558,679	499,500	600,000	20.12%
Capital	39	93,326	180,655	155,300	150,000	-3.41%
Total Expenditures	40	10,957,832	12,093,165	12,812,200	13,525,000	5.56%

SUPPLEMENTAL DETAIL Northwest Iowa Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	198,414	196,354	211,756	148,614	-29.82%
Non-Tax Income						
400-409 Student Fees	2	145,134	158,891	160,000	170,000	6.25%
410-414 Tuition	3	1,085,530	1,217,910	1,187,505	1,186,000	-0.13%
421 State General Aid	4	2,921,681	3,131,483	3,261,020	3,391,460	4.00%
421-424 Other State Aid	5	9,804	13,361	13,790	82,500	498.26%
430-449 Federal Aid	6	238,357	193,602	193,465	60,000	-68.99%
450-469 Sales - Service	7	1,744	1,601	1,000	15,000	1400.00%
470-499 Other (Except as noted below)	8	133,893	191,765	233,685	100,000	-57.21%
	9	0				
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	4,536,143	4,908,613	5,050,465	5,004,960	-0.90%
Col. E -- Fund Balance & Non-Tax Income	17	4,734,557	5,104,967	5,262,221	5,153,574	-2.06%
Col. F -- Property Tax	18	450,253	451,965	454,535	465,000	2.30%
RESOURCES	19	5,184,810	5,556,932	5,716,756	5,618,574	-1.72%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 06-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	271,284	359,368	418,870	437,595	4.47%
2000 Vocational and Technical	21	2,159,445	2,183,644	2,313,597	2,406,780	4.03%
3000 Adult Education	22	526,297	580,537	528,310	546,995	3.54%
4000 Cooperative Programs/Services	23	0	0	0	0	0.00%
5000 Administration	24	418,752	398,438	370,650	407,595	9.97%
6000 Student Services	25	379,498	330,708	363,185	393,605	8.38%
7000 Learning Resources	26	154,493	152,515	160,305	164,100	2.37%
8000 Physical Plant	27	559,511	671,320	723,350	526,995	-27.15%
9000 General Institution	28	508,855	668,646	689,875	586,295	-15.01%
	29					
	30					
Transfers/Adjustments	31	10,321	0			
Col C -- Total Expenditures	32	4,988,456	5,345,176	5,568,142	5,469,960	-1.76%
Col D -- Ending Fund Balance	33	196,354	211,756	148,614	148,614	0.00%
REQUIREMENTS	34	5,184,810	5,556,932	5,716,756	5,618,574	-1.72%
Salaries	35	3,480,846	3,547,388	3,783,860	3,774,270	-0.25%
Services	36	696,481	786,209	869,700	875,190	0.63%
Materials, Supplies & Travel	37	353,506	356,977	345,325	328,195	-4.96%
Other Current	38	90,452	117,842	81,947	4,705	-94.26%
Capital	39	356,850	536,760	487,310	487,600	0.06%
Total Expenditures	40	4,978,135	5,345,176	5,568,142	5,469,960	-1.76%

SUPPLEMENTAL DETAIL Iowa Central Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	889,469	619,830	594,879	638,972	7.41%
Non-Tax Income						
400-409 Student Fees	2	310,936	317,157	295,000	300,000	1.69%
410-414 Tuition	3	4,239,866	4,187,159	4,470,400	4,570,400	2.24%
421 State General Aid	4	6,286,874	6,550,035	6,820,986	7,036,986	3.17%
421-424 Other State Aid	5	113,169	115,007	174,707	200,000	14.48%
430-449 Federal Aid	6	773,489	611,372	600,000	600,000	0.00%
450-469 Sales - Service	7	246,748	314,106	300,000	300,000	0.00%
470-499 Other (Except as noted below)	8	154,507	196,554	300,000	300,000	0.00%
480 Proceeds from Sale of Certificates	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15	35,231	19,254			
S/T Non-Tax Income	16	12,160,820	12,310,644	12,961,093	13,307,386	2.67%
Col. E -- Fund Balance & Non-Tax Income	17	13,050,289	12,930,474	13,555,972	13,946,358	2.88%
Col. F -- Property Tax	18	991,010	1,004,680	983,000	985,000	0.20%
RESOURCES	19	14,041,299	13,935,154	14,538,972	14,931,358	2.70%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	3,171,293	3,154,429	3,380,000	3,475,000	2.81%
2000 Vocational and Technical	21	3,167,761	2,907,297	3,030,000	3,100,000	2.31%
3000 Adult Education	22	1,606,366	1,584,784	1,475,000	1,500,000	1.69%
4000 Cooperative Programs/Services	23	1,109,561	1,186,413	1,155,000	1,180,000	2.16%
5000 Administration	24	577,433	652,386	650,000	670,000	3.08%
6000 Student Services	25	976,796	936,280	1,150,000	1,200,000	4.35%
7000 Learning Resources	26	391,837	287,213	307,000	315,000	2.61%
8000 Physical Plant	27	770,892	862,861	880,000	900,000	2.27%
9000 General Institution	28	1,649,530	1,768,612	1,873,000	1,952,386	4.24%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	13,421,469	13,340,275	13,900,000	14,292,386	2.82%
Col D -- Ending Fund Balance	33	619,830	594,879	638,972	638,972	0.00%
REQUIREMENTS	34	14,041,299	13,935,154	14,538,972	14,931,358	2.70%
Salaries	35	10,527,973	10,195,922	10,450,000	10,637,286	1.79%
Services	36	1,942,751	1,988,961	2,100,000	2,150,000	2.38%
Materials, Supplies & Travel	37	706,265	834,892	900,000	925,000	2.78%
Other Current	38	126,383	178,240	175,000	180,000	2.86%
Capital	39	118,097	144,260	275,000	400,000	45.45%
Total Expenditures	40	13,421,469	13,342,275	13,900,000	14,292,286	2.82%

SUPPLEMENTAL DETAIL Iowa Valley Community College District

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	431,945	610,845	1,140,022	1,344,123	17.90%
Non-Tax Income						
400-409 Student Fees	2	415,818	576,565	581,863	585,000	0.54%
410-414 Tuition	3	3,937,112	4,195,705	4,568,924	4,600,000	0.68%
421 State General Aid	4	5,845,177	6,069,919	6,321,009	6,700,000	6.00%
421-424 Other State Aid	5	39,766	47,119	44,070	45,000	2.11%
430-449 Federal Aid	6	262,862	333,668	342,055	345,000	0.86%
450-469 Sales - Service	7	223,892	247,260	283,591	286,000	0.85%
470-499 Other (Except as noted below)	8	897,931	999,983	961,683	1,200,000	24.78%
	9	0	0	0	0	0.00%
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Audit Adjustment	15					
S/T Non-Tax Income	16	11,622,558	12,470,218	13,103,195	13,761,000	5.02%
Col. E -- Fund Balance & Non-Tax Income	17	12,054,503	13,081,063	14,243,217	15,105,123	6.05%
Col. F -- Property Tax	18	528,005	544,184	553,526	559,871	1.15%
RESOURCES	19	12,582,508	13,625,246	14,796,743	15,664,994	5.87%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(A) FYE 6-30-96	(B) FYE 6-30-97	(C) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	3,507,655	3,422,930	3,696,900	3,908,022	5.71%
2000 Vocational and Technical	21	2,123,743	2,461,964	2,512,970	2,656,480	5.71%
3000 Adult Education	22	1,984,423	2,083,444	2,396,123	2,532,961	5.71%
4000 Cooperative Programs/Services	23	0	0	0	0	0.00%
5000 Administration	24	1,058,607	1,150,262	1,185,414	1,253,111	5.71%
6000 Student Services	25	1,054,188	1,082,183	1,134,562	1,199,354	5.71%
7000 Learning Resources	26	291,194	317,059	346,221	515,993	49.04%
8000 Physical Plant	27	1,277,435	1,444,977	1,497,026	1,732,518	15.73%
9000 General Institution	28	674,418	522,405	683,404	722,432	5.71%
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Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	11,971,663	12,485,224	13,452,620	14,520,871	7.94%
Col D -- Ending Fund Balance	33	610,845	1,140,022	1,344,123	1,144,123	-14.88%
REQUIREMENTS	34	12,582,508	13,625,246	14,796,743	15,664,994	5.87%
Salaries	35	8,556,537	8,609,014	9,173,985	9,724,424	6.00%
Services	36	2,293,861	2,036,651	2,430,064	2,502,966	3.00%
Materials, Supplies & Travel	37	597,998	618,400	615,403	600,000	-2.50%
Other Current	38	362,620	966,169	1,033,168	1,443,481	39.71%
Capital	39	160,647	254,990	200,000	250,000	25.00%
Total Expenditures	40	11,971,663	12,485,224	13,452,620	14,520,871	7.94%

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SUPPLEMENTAL DETAIL Hawkeye Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,013,468	1,264,193	1,318,927	1,348,927	2.27%
Non-Tax Income						
400-409 Student Fees	2	398,430	435,797	361,836	367,222	1.49%
410-414 Tuition	3	6,203,169	6,591,324	6,717,870	6,817,870	1.49%
421 State General Aid	4	8,032,053	8,658,583	9,016,757	9,636,757	6.88%
421-424 Other State Aid	5	166,370	131,577	144,800	154,800	6.91%
430-449 Federal Aid	6	166,370	638,336	583,339	593,339	1.71%
450-469 Sales - Service	7	6,151	4,682	0		0.00%
470-499 Other (Except as noted below)	8	331,556	465,158	179,610	199,610	11.14%
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	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	15,304,099	16,925,457	17,004,212	17,769,598	4.50%
Col. E -- Fund Balance & Non-Tax Income	17	16,317,567	18,189,650	18,323,139	19,118,525	4.34%
Col. F -- Property Tax	18	871,853	920,507	900,124	1,092,000	21.32%
RESOURCES	19	17,189,420	19,110,157	19,223,263	20,210,525	5.14%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	1,959,014	2,338,043	2,524,152	2,923,562	15.82%
2000 Vocational and Technical	21	5,950,346	5,803,990	5,844,246	6,054,160	3.59%
3000 Adult Education	22	1,979,409	2,354,265	2,300,889	2,382,112	3.53%
4000 Cooperative Programs/Services	23	35,568	0	0	0	0.00%
5000 Administration	24	817,036	954,244	1,060,357	1,097,787	3.53%
6000 Student Services	25	969,207	1,012,364	1,136,994	1,177,130	3.53%
7000 Learning Resources	26	542,827	520,922	586,647	607,356	3.53%
8000 Physical Plant	27	1,846,058	2,264,272	2,192,067	2,286,703	4.32%
9000 General Institution	28	1,825,762	2,543,130	2,228,984	2,307,667	3.53%
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Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	15,925,227	17,791,230	17,874,336	18,836,477	5.38%
Col D -- Ending Fund Balance	33	1,264,193	1,318,927	1,348,927	1,374,048	1.86%
REQUIREMENTS	34	17,189,420	19,110,157	19,223,263	20,210,525	5.14%
Salaries	35	12,826,985	13,265,969	13,863,845	14,327,247	3.34%
Services	36	2,034,401	2,315,311	2,526,673	2,500,536	-1.03%
Materials, Supplies & Travel	37	1,153,530	1,168,491	1,158,045	1,181,045	1.99%
Other Current	38	632,128	341,740	123,050	127,930	3.97%
Capital	39	220,214	699,720	202,723	699,720	245.16%
Total Expenditures	40	16,867,258	17,791,231	17,874,336	18,836,477	5.38%

SUPPLEMENTAL DETAIL Eastern Iowa Community College District

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,478,296	1,580,637	1,629,078	1,629,078	0.00%
Non-Tax Income						
400-409 Student Fees	2	1,190,550	1,136,337	1,086,844	1,069,246	-1.62%
410-414 Tuition	3	7,411,681	7,540,107	7,920,374	7,844,837	-0.95%
421 State General Aid	4	10,178,374	10,616,358	11,187,255	12,139,545	8.51%
421-424 Other State Aid	5	459,982	487,134	470,163	535,394	13.87%
430-449 Federal Aid	6	981,198	959,534	2,070,430	2,190,215	5.79%
450-469 Sales - Service	7	282,550	297,694	1,180,145	981,883	-16.80%
470-499 Other	8	590,234	606,228	655,818	190,323	-70.98%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	21,094,569	21,643,392	24,571,029	24,951,443	1.55%
Col. E -- Fund Balance & Non-Tax Income	17	22,572,865	23,224,029	26,200,107	26,580,521	1.45%
Col. F -- Property Tax	18	1,435,120	1,467,651	1,564,604	1,587,778	1.48%
RESOURCES	19	24,007,985	24,691,680	27,764,711	28,168,299	1.45%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	6,107,411	5,746,153	6,301,878	6,719,183	6.62%
2000 Vocational and Technical	21	4,937,050	4,779,250	6,701,358	6,183,551	-7.73%
3000 Adult Education	22	3,025,572	3,120,059	3,094,589	3,554,514	14.86%
4000 Cooperative Programs/Services	23	123,093	988,388	317,429	1,235,361	289.18%
5000 Administration	24	1,039,616	1,109,498	1,111,503	1,161,810	4.53%
6000 Student Services	25	2,071,604	2,103,279	2,404,333	2,295,900	-4.51%
7000 Learning Resources	26	793,066	840,189	991,489	886,072	-10.63%
8000 Physical Plant	27	1,848,635	1,866,239	2,125,632	1,930,649	-9.17%
9000 General Institution	28	2,481,301	2,509,547	3,087,422	2,572,181	-16.69%
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Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	22,427,348	23,062,602	26,135,633	26,539,221	1.54%
Col D -- Ending Fund Balance	33	1,580,637	1,629,078	1,629,078	1,629,078	0.00%
REQUIREMENTS	34	24,007,985	24,691,680	27,764,711	28,168,299	1.45%
Salaries	35	17,366,208	17,896,266	20,280,896	20,594,075	1.54%
Services	36	2,777,341	3,258,926	3,693,169	3,750,200	1.54%
Materials, Supplies & Travel	37	1,240,426	1,149,563	1,302,739	1,322,856	1.54%
Other Current	38	185,666	114,896	130,206	132,216	1.54%
Capital	39	857,707	642,951	728,623	739,874	1.54%
Total Expenditures	40	22,427,348	23,062,602	26,135,633	26,539,221	1.54%

SUPPLEMENTAL DETAIL Kirkwood Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,933,519	2,213,081	2,519,404	2,814,896	11.73%
Non-Tax Income						
400-409 Student Fees	2	40,665	45,403	49,942	49,942	0.00%
410-414 Tuition	3	14,330,574	15,118,215	16,082,491	16,611,238	3.29%
421 State General Aid	4	15,791,709	16,581,945	17,153,351	18,042,551	5.18%
421-424 State Aid	5	931,078	911,019	1,073,711	1,073,711	0.00%
430-449 Federal Aid	6	1,102,845	1,111,867	982,548	1,082,548	10.18%
450-469 Sales - Service	7	444,063	552,668	388,281	388,281	0.00%
470-499 Other (Except as noted below)	8	1,744,964	684,400	347,964	347,964	0.00%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	34,385,898	35,005,517	36,078,288	37,596,235	4.21%
Col. E -- Fund Balance & Non-Tax Income	17	36,319,417	37,218,598	38,597,692	40,411,131	4.70%
Col. F -- Property Tax	18	2,049,818	2,104,455	2,213,709	2,390,806	8.00%
RESOURCES	19	38,369,235	39,323,053	40,811,401	42,801,937	4.88%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(C) FYE 6-30-95	(C) FYE 6-30-96	(C) FYE 6-30-97	FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	7,237,217	7,952,021	8,209,757	8,588,145	4.61%
2000 Vocational and Technical	21	10,809,276	10,441,515	10,779,938	11,276,785	4.61%
3000 Adult Education	22	3,548,083	3,655,412	3,773,889	3,947,828	4.61%
4000 Cooperative Programs/Services	23	124,138	143,692	148,349	155,186	4.61%
5000 Administration	24	2,037,507	2,099,447	2,167,493	2,267,393	4.61%
6000 Student Services	25	2,385,662	2,304,405	2,379,094	2,488,747	4.61%
7000 Learning Resources	26	1,883,955	1,867,921	1,928,463	2,017,346	4.61%
8000 Physical Plant	27	4,790,737	4,935,344	5,095,305	5,330,148	4.61%
9000 General Institution	28	3,339,579	3,403,892	3,514,217	3,676,187	4.61%
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Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	36,156,154	36,803,649	37,996,505	39,747,765	4.61%
Col D -- Ending Fund Balance	33	2,213,081	2,519,404	2,814,896	3,054,172	8.50%
REQUIREMENTS	34	38,369,235	39,323,053	40,811,401	42,801,937	4.88%
Salaries	35	27,354,982	27,983,321	29,087,424	30,467,735	4.75%
Services	36	3,276,506	3,804,219	4,687,306	4,782,926	2.04%
Materials, Supplies & Travel	37	2,151,899	2,353,709	2,351,807	2,392,810	1.74%
Other Current	38	1,314,250	1,110,387	84,026	84,026	0.00%
Capital	39	2,058,517	1,552,013	1,785,942	2,020,268	13.12%
Total Expenditures	40	36,156,154	36,803,649	37,996,505	39,747,765	4.61%

SUPPLEMENTAL DETAIL Des Moines Area Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	3,036,776	3,250,779	3,465,941	3,665,941	5.77%
Non-Tax Income						
400-409 Student Fees	2	1,888,635	1,889,538	1,921,489	1,987,085	3.41%
410-414 Tuition	3	11,351,943	11,854,490	12,719,684	13,046,092	2.57%
421 State General Aid	4	16,928,606	17,604,404	18,332,632	19,067,632	4.01%
421-424 Other State Aid	5	271,577	260,909	229,441	239,441	4.36%
430-449 Federal Aid	6	671,270	667,754	675,637	852,561	26.19%
450-469 Sales - Service	7	145,930	155,747	145,800	112,564	-22.80%
470-499 Other (Except as noted below)	8	1,219,410	837,453	804,108	842,120	4.73%
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	12					
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	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	32,477,371	33,270,295	34,828,791	36,147,495	3.79%
Col. E -- Fund Balance & Non-Tax Income	17	35,514,147	36,521,074	38,294,732	39,813,436	3.97%
Col. F -- Property Tax	18	3,807,745	3,928,654	4,038,577	4,208,197	4.20%
RESOURCES	19	39,321,892	40,449,728	42,333,309	44,021,633	3.99%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	9,257,618	8,724,696	9,215,889	10,939,921	18.71%
2000 Vocational and Technical	21	8,916,848	9,671,263	9,788,193	9,763,277	-0.25%
3000 Adult Education	22	4,566,796	4,759,803	5,199,334	5,071,786	-2.45%
4000 Cooperative Programs/Services	23	56,015	59,823	60,154	60,192	0.06%
5000 Administration	24	1,487,765	1,709,295	1,577,416	1,649,182	4.55%
6000 Student Services	25	2,927,180	3,202,862	3,486,622	3,464,320	-0.64%
7000 Learning Resources	26	1,582,391	1,685,763	1,902,425	1,842,812	-3.13%
8000 Physical Plant	27	3,159,914	3,249,101	3,558,643	3,516,466	-1.19%
9000 General Institution	28	4,116,586	3,921,181	3,878,692	3,836,635	-1.08%
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	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	36,071,113	36,983,787	38,667,368	40,144,591	3.82%
Col D -- Ending Fund Balance	33	3,250,779	3,465,941	3,665,941	3,877,042	5.76%
REQUIREMENTS	34	39,321,892	40,449,728	42,333,309	44,021,633	3.99%
Salaries	35	28,077,595	29,229,479	30,586,523	30,695,468	0.36%
Services	36	4,492,101	3,903,502	4,303,360	5,446,814	26.57%
Materials, Supplies & Travel	37	1,724,463	1,858,676	1,910,227	2,096,517	9.75%
Other Current	38	987,075	1,300,374	1,080,504	1,312,799	21.50%
Capital	39	789,879	691,756	786,754	592,993	-24.63%
Total Expenditures	40	36,071,113	36,983,787	38,667,368	40,144,591	3.82%

SUPPLEMENTAL DETAIL Western Iowa Tech Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	774,713	834,061	931,117	931,117	0.00%
Non-Tax Income						
400-409 Student Fees	2	642,330	715,533	916,140	947,140	3.38%
410-414 Tuition	3	3,703,766	4,378,865	4,736,270	4,869,770	2.82%
421 State General Aid	4	6,631,127	6,992,399	7,281,650	7,512,849	3.18%
421-424 Other State Aid	5	112,611	48,744	50,675	50,750	0.15%
430-449 Federal Aid	6	683,254	755,264	667,182	785,000	17.66%
450-469 Sales - Service	7	51,788	48,604	50,500	55,500	9.90%
470-499 Other (Except as noted below)	8	811,233	1,151,119	964,853	1,007,288	4.40%
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	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	12,636,109	14,090,528	14,667,270	15,228,297	3.83%
Col. E -- Fund Balance & Non-Tax Income	17	13,410,822	14,924,589	15,598,387	16,159,414	3.60%
Col. F -- Property Tax	18	913,102	932,131	945,500	945,500	0.00%
RESOURCES	19	14,323,924	15,856,720	16,543,887	17,104,914	3.39%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	1,318,515	1,580,807	1,709,046	1,713,490	0.26%
2000 Vocational and Technical	21	5,456,937	5,480,410	5,685,155	5,939,777	4.48%
3000 Adult Education	22	1,270,073	1,256,769	1,389,321	1,362,379	-1.94%
4000 Cooperative Programs/Services	23	13,652	16,453	14,750	0	-100.00%
5000 Administration	24	802,054	1,098,783	1,020,328	1,190,868	16.71%
6000 Student Services	25	1,123,641	1,243,595	1,370,348	1,359,143	-0.82%
7000 Learning Resources	26	346,834	301,598	322,287	328,459	1.92%
8000 Physical Plant	27	1,417,845	1,714,899	1,511,728	1,859,113	22.98%
9000 General Institution	28	1,740,312	2,232,289	2,589,807	2,420,568	-6.53%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	13,489,863	14,925,603	15,612,770	16,173,797	3.59%
Col D -- Ending Fund Balance	33	834,061	931,117	931,117	931,117	0.00%
REQUIREMENTS	34	14,323,924	15,856,720	16,543,887	17,104,914	3.39%
Salaries	35	10,579,799	10,900,688	11,988,502	12,420,437	3.60%
Services	36	1,710,013	1,962,899	2,164,439	2,243,128	3.64%
Materials, Supplies & Travel	37	972,753	964,389	1,073,866	1,113,269	3.67%
Other Current	38	159,070	972,973	337,462	348,462	3.26%
Capital	39	68,228	124,654	48,501	48,501	0.00%
Total Expenditures	40	13,489,863	14,925,603	15,612,770	16,173,797	3.59%

SUPPLEMENTAL DETAIL Iowa Western Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,647,770	1,754,753	1,901,196	1,901,196	0.00%
Non-Tax Income						
400-409 Student Fees	2	444,686	460,257	506,625	525,000	3.63%
410-414 Tuition	3	7,098,119	7,097,918	7,996,387	7,949,600	-0.59%
421 State General Aid	4	6,860,051	6,860,051	7,447,594	7,687,600	3.22%
421-424 Other State Aid	5	155,022	174,486	449,051	445,000	-0.90%
430-449 Federal Aid	6	913,923	932,080	839,616	835,000	-0.55%
450-469 Sales - Service	7	601,038	448,310	272,900	225,000	-17.55%
470-499 Other (Except as noted below)	8	288,296	609,363	765,598	773,500	1.03%
	9					
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15		909,067			
S/T Non-Tax Income	16	16,361,135	17,491,532	18,277,771	18,440,700	0.89%
Col. E -- Fund Balance & Non-Tax Income	17	18,008,905	19,246,285	20,178,967	20,341,896	0.81%
Col. F -- Property Tax	18	897,253	912,954	915,000	1,000,000	9.29%
RESOURCES	19	18,906,158	20,159,239	21,093,967	21,341,896	1.18%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	2,377,720	2,800,141	2,801,886	3,075,210	9.76%
2000 Vocational and Technical	21	4,406,279	4,360,852	4,364,352	4,515,472	3.46%
3000 Adult Education	22	1,880,694	1,981,558	2,313,539	2,239,903	-3.18%
4000 Cooperative Programs/Services	23	2,545,897	2,754,696	2,989,255	3,021,533	1.08%
5000 Administration	24	955,678	1,198,997	1,304,475	1,154,638	-11.49%
6000 Student Services	25	1,373,574	1,411,160	1,657,433	1,596,196	-3.69%
7000 Learning Resources	26	372,035	355,294	330,517	357,878	8.28%
8000 Physical Plant	27	1,714,567	1,935,239	2,014,486	1,931,636	-4.11%
9000 General Institution	28	1,524,961	1,460,106	1,416,828	1,548,234	9.27%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	17,151,405	18,258,043	19,192,771	19,440,700	1.29%
Col D -- Ending Fund Balance	33	1,754,753	1,901,196	1,901,196	1,901,196	0.00%
REQUIREMENTS	34	18,906,158	20,159,239	21,093,967	21,341,896	1.18%
Salaries	35	10,958,530	11,633,745	12,216,046	12,461,488	2.01%
Services	36	3,636,484	3,878,043	4,568,174	4,588,005	0.43%
Materials, Supplies & Travel	37	1,212,795	1,321,099	1,431,600	1,496,934	4.56%
Other Current	38	868,908	479,112	250,537	272,172	8.64%
Capital	39	474,688	946,043	726,414	622,101	-14.36%
Total Expenditures	40	17,151,405	18,258,042	19,192,771	19,440,700	1.29%

SUPPLEMENTAL DETAIL Southwestern Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	459,063	462,731	592,707	556,432	-6.12%
Non-Tax Income						
400-409 Student Fees	2	242,057	237,009	237,000	315,000	32.91%
410-414 Tuition	3	1,836,125	1,687,906	1,688,000	2,000,000	18.48%
421 State General Aid	4	3,035,823	3,172,128	3,303,347	3,800,000	15.03%
421-424 Other State Aid	5	85,386	131,334	135,000	250,000	85.19%
430-449 Federal Aid	6	388,058	319,873	375,000	275,000	-26.67%
450-469 Sales - Service	7	104,089	17,951	60,000	115,000	91.67%
470-499 Other (Except as noted below)	8	396,919	573,497	300,000	400,000	33.33%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	6,088,457	6,139,698	6,098,347	7,155,000	17.33%
Col. E -- Fund Balance & Non-Tax Income	17	6,547,520	6,602,429	6,691,054	7,711,432	15.25%
Col. F -- Property Tax	18	358,023	363,599	375,733	390,000	3.80%
RESOURCES	19	6,905,543	6,966,028	7,066,787	8,101,432	14.64%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	1,543,727	1,561,360	1,602,197	1,950,000	21.71%
2000 Vocational and Technical	21	1,522,326	1,314,219	1,345,219	1,950,000	44.96%
3000 Adult Education	22	735,315	696,939	711,939	720,000	1.13%
4000 Cooperative Programs/Services	23	142,088	203,584	208,000	300,000	44.23%
5000 Administration	24	564,800	565,901	575,000	600,000	4.35%
6000 Student Services	25	657,823	714,483	725,000	700,000	-3.45%
7000 Learning Resources	26	114,015	126,315	129,000	125,000	-3.10%
8000 Physical Plant	27	679,662	720,366	734,000	700,000	-4.63%
9000 General Institution	28	483,056	470,154	480,000	500,000	4.17%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	6,442,812	6,373,321	6,510,355	7,545,000	15.89%
Col D -- Ending Fund Balance	33	462,731	592,707	556,432	556,432	0.00%
REQUIREMENTS	34	6,905,543	6,966,028	7,066,787	8,101,432	14.64%
Salaries	35	4,588,032	4,615,335	4,753,355	5,500,000	15.71%
Services	36	903,009	1,026,106	1,026,000	1,250,000	21.83%
Materials, Supplies & Travel	37	421,022	471,327	471,000	520,000	10.40%
Other Current	38	362,877	144,064	144,000	150,000	4.17%
Capital	39	167,872	116,489	116,000	125,000	7.76%
Total Expenditures	40	6,442,812	6,373,321	6,510,355	7,545,000	15.89%

SUPPLEMENTAL DETAIL Indian Hills Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	3,505,638	2,559,722	3,868,576	3,717,543	-3.90%
Non-Tax Income						
400-409 Student Fees	2	488,264	584,576	585,000	585,000	0.00%
410-414 Tuition	3	4,633,067	5,050,738	5,050,000	5,410,000	7.13%
421 State General Aid	4	9,474,966	9,894,442	10,303,740	10,705,586	3.90%
421-424 Other State Aid	5	107,340	126,441	249,212	134,212	-46.15%
430-449 Federal Aid	6	946,614	993,410	903,345	915,881	1.39%
450-469 Sales - Service	7	13,444	33,967	31,000	31,000	0.00%
470-499 Other (Except as noted below)	8	326,761	457,953	389,000	393,444	1.14%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15	(28,447)	410,503	0		0.00%
S/T Non-Tax Income	16	15,962,009	17,552,030	17,511,297	18,175,123	3.79%
Col. E -- Fund Balance & Non-Tax Income	17	19,467,647	20,111,752	21,379,873	21,892,666	2.40%
Col. F -- Property Tax	18	642,575	662,394	687,670	691,499	0.56%
RESOURCES	19	20,110,222	20,774,146	22,067,543	22,584,165	2.34%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	2,403,586	2,666,263	2,616,710	2,752,725	5.20%
2000 Vocational and Technical	21	5,826,242	5,939,601	6,303,225	6,450,330	2.33%
3000 Adult Education	22	1,642,496	1,772,782	1,851,515	1,880,235	1.55%
4000 Cooperative Programs/Services	23	180,205	50,042	161,480	137,160	-15.06%
5000 Administration	24	822,197	918,392	893,645	963,930	7.86%
6000 Student Services	25	1,319,637	1,405,052	1,319,365	1,483,995	12.48%
7000 Learning Resources	26	791,045	786,292	618,395	792,480	28.15%
8000 Physical Plant	27	1,602,246	1,703,161	2,069,880	2,045,970	-1.16%
9000 General Institution	28	2,962,846	1,663,985	2,515,785	2,543,175	1.09%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	17,550,500	16,905,570	18,350,000	19,050,000	3.81%
Col D -- Ending Fund Balance	33	2,559,722	3,868,576	3,717,543	3,534,165	-4.93%
REQUIREMENTS	34	20,110,222	20,774,146	22,067,543	22,584,165	2.34%
Salaries	35	12,659,701	13,378,022	14,300,000	14,750,000	3.15%
Services	36	1,487,529	1,800,468	1,800,000	2,000,000	11.11%
Materials, Supplies & Travel	37	1,049,325	1,095,042	1,100,000	1,150,000	4.55%
Other Current	38	1,641,276	137,565	150,000	150,000	0.00%
Capital	39	712,669	494,473	1,000,000	1,000,000	0.00%
Total Expenditures	40	17,550,500	16,905,570	18,350,000	19,050,000	3.81%

SUPPLEMENTAL DETAIL Southeastern Community College

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	736,544	499,817	717,917	717,917	0.00%
Non-Tax Income						
400-409 Student Fees	2	214,545	283,644	263,565	284,585	7.98%
410-414 Tuition	3	3,452,969	3,852,028	3,550,593	4,196,876	18.20%
421 State General Aid	4	5,318,312	5,544,261	5,729,440	5,958,608	4.00%
421-424 Other State Aid	5	909,351	983,282	834,151	1,017,585	21.99%
430-449 Federal Aid	6	475,719	534,740	523,530	331,600	-36.66%
450-469 Sales - Service	7	127,537	153,852	130,000	172,544	32.73%
470-499 Other (Except as noted below)	8	85,254	262,849	115,000	150,000	30.43%
	9					
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15	12,900				
S/T Non-Tax Income	16	10,596,587	11,614,656	11,146,279	12,111,798	8.66%
Col. E -- Fund Balance & Non-Tax Income	17	11,333,131	12,114,473	11,864,196	12,829,715	8.14%
Col. F -- Property Tax	18	488,086	492,861	506,095	509,290	0.63%
RESOURCES	19	11,821,217	12,607,334	12,370,291	13,339,005	7.83%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	2,252,823	2,294,195	2,491,122	2,576,484	3.43%
2000 Vocational and Technical	21	2,989,160	2,908,064	2,739,324	2,788,822	1.81%
3000 Adult Education	22	2,075,364	2,434,455	2,169,375	2,779,828	28.14%
4000 Cooperative Programs/Services	23	358,171	406,286	384,385	449,091	16.83%
5000 Administration	24	843,143	832,071	909,985	897,224	-1.40%
6000 Student Services	25	870,831	916,844	917,873	979,341	6.70%
7000 Learning Resources	26	351,670	389,767	377,074	473,315	25.52%
8000 Physical Plant	27	989,146	1,091,644	1,034,828	1,085,772	4.92%
9000 General Institution	28	591,092	616,091	628,408	635,557	1.14%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	11,321,400	11,889,417	11,652,374	12,665,434	8.69%
Col D -- Ending Fund Balance	33	499,817	717,917	717,917	673,571	-6.18%
REQUIREMENTS	34	11,821,217	12,607,334	12,370,291	13,339,005	7.83%
Salaries	35	9,027,706	9,223,000	9,262,495	9,682,768	4.54%
Services	36	1,692,396	1,996,281	1,760,804	2,132,626	21.12%
Materials, Supplies & Travel	37	433,573	484,223	486,055	580,794	19.49%
Other Current + Transfers	38	88,234	82,421	81,563	197,246	141.83%
Capital	39	79,491	103,492	61,457	72,000	17.16%
Total Expenditures	40	11,321,400	11,889,417	11,652,374	12,665,434	8.69%

SUPPLEMENTAL DETAIL State Totals

1. GENERAL FUND -- Unrestricted

RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	23,202,256	18,605,281	21,794,767	22,523,816	3.35%
Non-Tax Income						
400-409 Student Fees	2	7,355,394	7,948,191	8,100,671	8,341,430	2.97%
410-414 Tuition	3	81,148,470	86,118,945	90,614,919	93,531,350	3.22%
421 State General Aid	4	115,472,099	120,683,355	125,951,910	132,302,246	5.04%
421-424 Other State Aid	5	3,530,910	3,599,552	4,027,589	4,389,211	8.98%
430-449 Federal Aid	6	8,936,074	9,394,113	10,044,028	10,180,025	1.35%
450-469 Sales - Service	7	2,653,599	2,722,943	3,226,068	3,108,272	-3.65%
470-499 Other (Except as noted below)	8	8,397,056	8,472,590	8,789,166	8,669,661	-1.36%
480 Proceeds from Sale of Certificates	9	0	0	0	0	0.00%
481 New Jobs Training	10	0	0	0	0	0.00%
487 NJT Incremental Revenue	11	0	0	0	0	0.00%
488 NJT Withholding Revenue	12	0	0	0	0	0.00%
	13	0	0	0	0	0.00%
	14	0	0	0	0	0.00%
Audit Adjustment	15	19,684	1,328,955	0	0	0.00%
S/T Non-Tax Income	16	227,513,286	240,268,643	250,754,351	260,522,195	3.90%
Col. E -- Fund Balance & Non-Tax Income	17	250,715,542	258,873,924	272,549,118	283,046,011	3.85%
Col. F -- Property Tax	18	15,902,959	16,295,374	16,660,625	17,414,206	4.52%
RESOURCES	19	266,618,501	275,169,298	289,209,743	300,460,217	3.89%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	49,758,053	51,181,526	54,455,350	58,838,257	8.05%
2000 Vocational and Technical	21	67,900,031	68,200,674	71,759,155	73,761,496	2.79%
3000 Adult Education	22	29,816,377	31,377,006	32,533,847	34,183,362	5.07%
4000 Cooperative Programs/Services	23	6,257,133	7,554,161	7,513,597	8,681,893	15.55%
5000 Administration	24	13,166,254	14,562,524	14,784,885	15,353,365	3.85%
6000 Student Services	25	19,054,376	19,938,910	21,654,750	22,057,571	1.86%
7000 Learning Resources	26	8,884,517	8,977,637	9,490,159	10,003,970	5.41%
8000 Physical Plant	27	23,769,493	25,864,076	26,564,971	27,197,355	2.38%
9000 General Institution	28	24,752,989	25,721,063	27,929,213	27,821,048	-0.39%
	29	392,113	0	0	0	0.00%
	30	0	0	0	0	0.00%
Transfers/Adjustments	31	10,321	(3,046)	0	0	0.00%
Col. *C -- Total Expenditures	32	243,761,658	253,374,531	266,685,927	277,898,317	4.20%
Col D -- Ending Fund Balance	33	22,856,843	21,794,767	22,523,816	22,561,900	0.17%
REQUIREMENTS	34	266,618,501	275,169,298	289,209,743	300,460,217	3.89%
Salaries	35	184,922,393	190,858,604	202,113,349	208,629,037	3.22%
Services	36	31,712,047	34,030,465	37,390,791	39,901,111	6.71%
Materials, Supplies & Travel	37	14,313,687	15,167,861	16,117,212	16,914,800	4.95%
Other Current + Transfers	38	7,328,220	6,616,508	4,297,751	5,134,963	19.48%
Capital	39	6,417,021	6,706,139	6,679,024	7,318,307	9.57%
Total Expenditures	40	244,693,368	253,379,577	266,598,127	277,898,217	4.24%

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RESTRICTED GENERAL FUND

The restricted general fund is used to account for resources that are available for the operation and support of the educational programs, but which are restricted as to their use by an outside agency or person. Some examples are Tort Liability, Unemployment Compensation, direct Federal grants and HF 623 activities (Industrial New Jobs Training).

The proposed budgets for the restricted general fund are shown on the following pages. Actual revenue and expenditures for fiscal 1995, 1996, and the working budget 1997 are identified. The proposed budget information is listed in column D. The last column provides the percentage increase or (decrease) over the 1997 working budget. The supplemental financial data summary for all 15 community colleges as a system is shown on page 37.

SUPPLEMENTAL DETAIL Northeast Iowa Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	733,813	891,066	995,808	694,328	-30.27%
Non-Tax Income						0.00%
400-409 Student Fees	2	40,566	43,599	150,000	150,000	0.00%
410-414 Tuition	3	0				0.00%
429 State General Aid	4	86,016				0.00%
421-424 Other State Aid	5		771,307			0.00%
430-449 Federal Aid	6	123,425	98,577	3,200,500	3,200,500	0.00%
450-469 Sales - Service	7		0			0.00%
470-499 Other (Except as noted below)	8	2,085,187	1,434,329	2,381,614	2,445,094	2.67%
480 Proceeds from Sale of Certificates	9	0	0	1,600,000	1,600,000	0.00%
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	2,335,194	2,347,813	7,332,114	7,395,594	0.87%
Col. E -- Fund Balance & Non-Tax Income	17	3,069,007	3,238,879	8,327,922	8,089,922	-2.86%
Col. F -- Property Tax	18	456,844	489,444	558,764	785,512	40.58%
RESOURCES	19	3,525,850	3,728,322	8,886,686	8,875,434	-0.13%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(C) FYE 6-30-95	(C) FYE 6-30-96	(C) FYE 6-30-97	(C) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20					
2000 Vocational and Technical	21	132,972	490,249	423,921	425,400	0.35%
3000 Adult Education	22	122,928	241,410	250,000	250,000	0.00%
4000 Cooperative Programs/Services	23	1,831,696	1,596,205	4,045,094	4,045,094	0.00%
5000 Administration	24	50,000	0	2,700,500	2,700,500	0.00%
6000 Student Services	25					0.00%
7000 Learning Resources	26	142,625	63,795	150,000	150,000	0.00%
8000 Physical Plant	27	189,828	238,042	348,354	320,217	-8.08%
9000 General Institution	28	164,735	102,813	274,489	294,178	7.17%
	29					
	30					
Transfers/Adjustments	31					
Col. °C -- Total Expenditures	32	2,634,784	2,732,514	8,192,358	8,185,389	-0.09%
Col D -- Ending Fund Balance	33	891,066	995,808	694,328	690,045	-0.62%
REQUIREMENTS	34	3,525,850	3,728,322	8,886,686	8,875,434	-0.13%
Salaries	35	215,420	316,814	949,840	949,032	-0.09%
Services	36	1,432,896	1,391,090	4,170,631	4,167,083	-0.09%
Materials, Supplies & Travel	37	96,935	275,237	825,188	824,486	-0.09%
Other Current	38	694,756	501,357	1,503,120	1,501,841	-0.09%
Capital	39	194,778	248,017	743,579	742,947	-0.09%
Total Expenditures	40	2,634,784	2,732,514	8,192,358	8,185,389	-0.09%

SUPPLEMENTAL DETAIL North Iowa Area Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	816,322	1,037,306	967,504	452,292	-53.25%
Non-Tax Income						
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	0	0	0	0.00%
429 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	104,353	196,114	226,228	226,228	0.00%
430-449 Federal Aid	6	576,920	463,284	315,000	300,000	-4.76%
450-469 Sales - Service	7	1,742	2,189	5,000	5,000	0.00%
470-499 Other (Except as noted below)	8	1,625,497	2,289,045	3,369,489	4,087,000	21.29%
480 Proceeds from Sale of Certificates	9	0	0	0		0.00%
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	2,308,512	2,950,632	3,915,717	4,618,228	17.94%
Col. E -- Fund Balance & Non-Tax Income	17	3,124,834	3,987,938	4,883,221	5,070,520	3.84%
Col. F -- Property Tax	18	374,415	354,039	308,384	396,250	28.49%
RESOURCES	19	3,499,249	4,341,977	5,191,605	5,466,770	5.30%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 06-30-97	(D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	52,605	78,461	0	63,516	0.00%
2000 Vocational and Technical	21	328,405	334,060	251,984	175,000	-30.55%
3000 Adult Education	22	96,356	106,451	68,190	20,000	-70.67%
4000 Cooperative Programs/Services	23	1,647,783	2,509,997	3,820,000	4,000,000	4.71%
5000 Administration	24	0	0	200,000	36,185	-81.91%
6000 Student Services	25	209,056	206,235	240,233	229,810	-4.34%
7000 Learning Resources	26	836	11,312	0	0	0.00%
8000 Physical Plant	27	122,129	123,398	148,906	163,797	10.00%
9000 General Institution	28	4,773	4,559	10,000	15,000	50.00%
	29	0	0	0		
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	2,461,943	3,374,473	4,739,313	4,703,308	-0.76%
Col D -- Ending Fund Balance	33	1,037,306	967,504	452,292	763,462	68.80%
REQUIREMENTS	34	3,499,249	4,341,977	5,191,605	5,466,770	5.30%
Salaries	35	543,769	655,932	612,883	643,527	5.00%
Services	36	1,387,519	2,084,780	3,529,635	3,439,896	-2.54%
Materials, Supplies & Travel	37	101,401	54,873	11,795	12,385	5.00%
Other Current	38	273,268	451,621	450,000	472,500	5.00%
Capital	39	155,986	127,267	135,000	135,000	0.00%
Total Expenditures	40	2,461,943	3,374,473	4,739,313	4,703,308	-0.76%

SUPPLEMENTAL DETAIL Iowa Lakes Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	624,260	393,832	709,649	609,088	-14.17%
Non-Tax Income						
400-409 Student Fees	2		128	215,000	225,000	4.65%
410-414 Tuition	3		1,561			0.00%
429 State General Aid	4					0.00%
421-424 Other State Aid	5	76,213	147,170	150,000	150,000	0.00%
430-449 Federal Aid	6	1,019,428	939,210	1,000,000	2,000,000	100.00%
450-469 Sales - Service	7					0.00%
470-499 Other (Except as noted below)	8	178,044	829,327	465,000	440,000	-5.38%
480 Proceeds from Sale of Certificates	9					
481 New Jobs Training	10					
487 NJT Incremental Revenue	11	46,999	34,662	35,000	35,000	
488 NJT Withholding Revenue	12	262,561	436,758	500,000	525,000	
	13					
	14					
Prior Year Adjustment	15	0				
S/T Non-Tax Income	16	1,583,245	2,388,816	2,365,000	3,375,000	42.71%
Col. E -- Fund Balance & Non-Tax Income	17	2,207,505	2,782,648	3,074,649	3,984,088	29.58%
Col. F -- Property Tax	18	597,155	688,560	527,617	580,000	9.93%
RESOURCES	19	2,804,660	3,471,208	3,602,266	4,564,088	26.70%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	75,570	99,991	82,000	103,000	25.61%
2000 Vocational and Technical	21	898,021	784,012	886,000	1,235,000	39.39%
3000 Adult Education	22	260,330	337,205	396,078	572,000	44.42%
4000 Cooperative Programs/Services	23	390,618	890,872	993,000	1,500,000	51.06%
5000 Administration	24	332				0.00%
6000 Student Services	25	16,895	4,960			0.00%
7000 Learning Resources	26	20,310	19,505			0.00%
8000 Physical Plant	27	232,784	191,670	193,100	200,000	3.57%
9000 General Institution	28	511,552	433,344	443,000	321,000	-27.54%
	29					
	30					
Transfers/Adjustments	31	4,416				
Col. °C -- Total Expenditures	32	2,410,828	2,761,559	2,993,178	3,931,000	31.33%
Col D -- Ending Fund Balance	33	393,832	709,649	609,088	633,088	3.94%
REQUIREMENTS	34	2,804,660	3,471,208	3,602,266	4,564,088	26.70%
Salaries	35	896,262	1,020,273	1,100,000	1,500,000	36.36%
Services	36	852,360	1,099,750	1,200,000	1,400,000	16.67%
Materials, Supplies & Travel	37	287,688	241,096	250,000	581,000	132.40%
Other Current + Transfers	38	116,306	287,699	293,000	300,000	2.39%
Capital	39	253,776	112,741	150,178	150,000	-0.12%
Total Expenditures	40	2,406,412	2,761,559	2,993,178	3,931,000	31.33%

SUPPLEMENTAL DETAIL Northwest Iowa Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	245,755	336,483	384,793	337,057	-12.41%
Non-Tax Income						
400-409 Student Fees	2	0				0.00%
410-414 Tuition	3	78,390	103,726	50,000	50,000	0.00%
421 State General Aid	4	0	0	0		0.00%
421-424 Other State Aid	5	113,377	105,253	82,640	100,000	21.01%
430-449 Federal Aid	6	64,994	11,073	0	60,000	0.00%
450-469 Sales - Service	7	0	52,957	0		0.00%
470-499 Other (Except as noted below)	8	201,281	256,456	252,230	303,150	20.19%
480 Proceeds from Sale of Certificates	9	345,000	100,000	200,000	500,000	150.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	803,042	629,465	584,870	1,013,150	73.23%
Col. E -- Fund Balance & Non-Tax Income	17	1,048,797	965,948	969,663	1,350,207	39.24%
Col. F -- Property Tax	18	186,511	198,186	200,460	196,275	-2.09%
RESOURCES	19	1,235,308	1,164,134	1,170,123	1,546,482	32.16%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 06-30-95	(B) FYE 06-30-96	(C) FYE 06-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	0	0	0		0.00%
2000 Vocational and Technical	21	248,036	232,026	70,000	70,000	0.00%
3000 Adult Education	22	0	0	0		0.00%
4000 Cooperative Programs/Services	23	504,073	366,081	416,800	1,010,000	142.32%
5000 Administration	24	72,494	101,682	54,840	44,425	-18.99%
6000 Student Services	25	0	0	0		0.00%
7000 Learning Resources	26	0	0	0		0.00%
8000 Physical Plant	27	74,222	79,552	85,000	85,000	0.00%
9000 General Institution	28	0	0	0		0.00%
	29					
	30					
Transfers/Adjustments	31			206,426		
Col. C -- Total Expenditures	32	898,825	779,341	833,066	1,209,425	45.18%
Col D -- Ending Fund Balance	33	336,483	384,793	337,057	337,057	0.00%
REQUIREMENTS	34	1,235,308	1,164,134	1,170,123	1,546,482	32.16%
Salaries	35	138,097	177,671	60,000	60,000	0.00%
Services	36	183,947	127,857	85,000	85,000	0.00%
Materials, Supplies & Travel	37	24,024	27,948	0	0	0.00%
Other Current	38	476,198	374,965	411,640	994,425	141.58%
Capital	39	76,559	70,900	70,000	70,000	0.00%
Total Expenditures	40	898,825	779,341	626,640	1,209,425	93.00%

SUPPLEMENTAL DETAIL Iowa Central Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	415,546	543,400	553,415	586,415	5.96%
Non-Tax Income						
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	0	0	0	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	12,551	10,589	0	0	0.00%
430-449 Federal Aid	6	79,516	0	0	0	0.00%
450-469 Sales - Service	7	175,063	332,568	213,500	160,000	-25.06%
470-499 Other (Except as noted below)	8	753,126	1,453,793	2,490,000	2,025,000	-18.67%
480 Proceeds from Sale of Certificates	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Prior year adjustments	15					
S/T Non-Tax Income	16	1,020,256	1,796,950	2,703,500	2,185,000	-19.18%
Col. E -- Fund Balance & Non-Tax Income	17	1,435,802	2,340,350	3,256,915	2,771,415	-14.91%
Col. F -- Property Tax	18	539,572	955,517	543,000	735,000	35.36%
RESOURCES	19	1,975,374	3,295,867	3,799,915	3,506,415	-7.72%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	26,605	42,599	0	0	0.00%
2000 Vocational and Technical	21	9,466	93,505	0	0	0.00%
3000 Adult Education	22	60,342	16,468	0	0	0.00%
4000 Cooperative Programs/Services	23	743,050	1,402,789	2,490,000	2,025,000	-18.67%
5000 Administration	24	125,080	324,019	130,000	80,000	-38.46%
6000 Student Services	25	14,815	12,857	0	0	0.00%
7000 Learning Resources	26	8,872	1,268	0	0	0.00%
8000 Physical Plant	27	123,537	168,264	134,000	150,000	11.94%
9000 General Institution	28	320,464	680,683	459,500	636,000	38.41%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	1,432,231	2,742,452	3,213,500	2,891,000	-10.04%
Col D -- Ending Fund Balance	33	543,143	553,415	586,415	615,415	4.95%
REQUIREMENTS	34	1,975,374	3,295,867	3,799,915	3,506,415	-7.72%
Salaries	35	171,053	643,219	221,000	423,000	91.40%
Services	36	864,405	1,320,112	2,739,000	2,300,000	-16.03%
Materials, Supplies & Travel	37	56,117	223,008	53,500	25,000	-53.27%
Other Current	38	185,497	356,330	50,000	25,000	-50.00%
Capital	39	155,159	199,783	150,000	118,000	-21.33%
Total Expenditures	40	1,432,231	2,742,452	3,213,500	2,891,000	-10.04%

SUPPLEMENTAL DETAIL Iowa Valley Community College District

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	2,466,679	1,843,468	2,398,000	1,829,321	-23.71%
Non-Tax Income						
400-409 Student Fees	2	555	9,626	0	0	0.00%
410-414 Tuition	3	374	0	0	0	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	57,799	54,953	68,966	120,000	74.00%
430-449 Federal Aid	6	924,270	1,119,457	1,521,662	1,271,000	-16.47%
450-469 Sales - Service	7	65	0	0	0	0.00%
470-499 Other (Except as noted below)	8	1,153,825	1,434,556	561,386	1,054,200	87.79%
480 Proceeds from Sale of Certificates	9	0	1,140,000	3,000,000	3,000,000	0.00%
487 Incremental	10	336,073	523,153	612,352	774,766	26.52%
488 Withholding	11	932,290	705,487	700,000	800,000	14.29%
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	3,405,251	4,987,232	6,464,366	7,019,966	8.59%
Col. E -- Fund Balance & Non-Tax Income	17	5,871,930	6,830,700	8,862,366	8,849,287	-0.15%
Col. F -- Property Tax	18	631,080	643,562	646,867	587,944	-9.11%
RESOURCES	19	6,503,010	7,474,262	9,509,233	9,437,231	-0.76%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	0	0	0	29,030	0.00%
2000 Vocational and Technical	21	137,029	116,633	225,309	392,768	74.32%
3000 Adult Education	22	882,776	1,004,481	1,280,389	1,169,248	-8.68%
4000 Cooperative Programs/Services	23	2,473,210	2,325,458	3,928,176	5,188,222	32.08%
5000 Administration	24	848,338	612,010	674,663	941,956	39.62%
6000 Student Services	25	11,671	19,221	26,208	32,500	24.01%
7000 Learning Resources	26	0	0	0	0	0.00%
8000 Physical Plant	27	0	0	0	0	0.00%
9000 General Institution	28	306,518	153,459	250,167	310,000	23.92%
4000 Certificate Principal Payments	29	0	845,000	1,295,000	1,185,000	-8.49%
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	4,659,542	5,076,262	7,679,912	9,248,724	20.43%
Col D -- Ending Fund Balance	33	1,843,468	2,398,000	1,829,321	188,507	-89.70%
REQUIREMENTS	34	6,503,010	7,474,262	9,509,233	9,437,231	-0.76%
Salaries	35	1,320,974	975,384	1,078,806	1,204,629	11.66%
Services	36	1,989,810	1,635,449	4,808,859	5,970,252	24.15%
Materials, Supplies & Travel	37	113,411	155,699	172,208	195,724	13.66%
Other Current	38	1,178,786	1,205,416	1,333,229	1,697,313	27.31%
Capital	39	56,561	259,314	286,810	180,806	-36.96%
Total Expenditures	40	4,659,542	4,231,262	7,679,912	9,248,724	20.43%

SUPPLEMENTAL DETAIL Hawkeye Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	2,100,805	0	0	0	0.00%
Non-Tax Income						
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4	0	427,224	0	245,000	0.00%
421-424 Other State Aid	5	442,333	101,000	91,000	80,000	-12.09%
430-449 Federal Aid	6	447,500	346,522	306,522	520,000	69.65%
450-469 Sales - Service	7					0.00%
470-499 Other (Except as noted below)	8	753,500	941,875	1,113,875	1,730,000	55.31%
480 Proceeds from Sale of Certificates	9	4,000,000	4,000,000	4,000,000	6,000,000	50.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	5,643,333	5,816,621	5,511,397	8,575,000	55.59%
Col. E -- Fund Balance & Non-Tax Income	17	7,744,138	5,816,621	5,511,397	8,575,000	55.59%
Col. F -- Property Tax	18					0.00%
RESOURCES	19	7,744,138	5,816,621	5,511,397	8,575,000	55.59%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20				80,000	0.00%
2000 Vocational and Technical	21	250,000	0		445,000	0.00%
3000 Adult Education	22	530,000	346,522	328,522	320,000	-2.59%
4000 Cooperative Programs/Services	23	4,332,333	5,042,875	5,182,875	7,730,000	49.15%
5000 Administration	24					0.00%
6000 Student Services	25					0.00%
7000 Learning Resources	26	433,500	0			0.00%
8000 Physical Plant	27	97,500	427,224			0.00%
9000 General Institution	28					0.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	5,643,333	5,816,621	5,511,397	8,575,000	55.59%
Col D -- Ending Fund Balance	33	2,100,805	0	0	0	0.00%
REQUIREMENTS	34	7,744,138	5,816,621	5,511,397	8,575,000	55.59%
Salaries	35	289,744	300,294	313,807	397,614	26.71%
Services	36	2,784,207	3,034,786	3,186,525	3,106,524	-2.51%
Materials, Supplies & Travel	37	25,705	24,650	23,145	112,374	385.52%
Other Current	38	2,508,572	2,446,886	1,987,919	4,726,054	137.74%
Capital	39	35,105	10,005	0	232,435	0.00%
Total Expenditures	40	5,643,333	5,816,621	5,511,397	8,575,000	55.59%

SUPPLEMENTAL DETAIL Eastern Iowa Community College District

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,635,301	1,719,395	1,738,787	1,768,991	1.74%
Non-Tax Income						
400-409 Student Fees	2	5,537	414	17,500	8,283	-52.67%
410-414 Tuition	3	301,941	161,125	166,810	78,955	-52.67%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	104,205	218,465	99,700	281,387	182.23%
430-449 Federal Aid	6	993,903	1,086,952	778,229	624,413	-19.76%
450-469 Sales - Service	7	407,238	519,562	10,000	124,418	1144.18%
470-499 Other	8	3,028,344	3,994,895	5,502,600	4,862,635	-11.63%
480 Proceeds from Sale of Certificates	9			2,250,000	3,000,000	33.33%
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	4,841,168	5,981,413	8,824,839	8,980,091	1.76%
Col. E -- Fund Balance & Non-Tax Income	17	6,476,469	7,700,808	10,563,626	10,749,082	1.76%
Col. F -- Property Tax	18	823,354	823,233	831,009	1,389,846	67.25%
RESOURCES	19	7,299,823	8,524,041	11,394,635	12,138,928	6.53%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	59,686	0	0	0	0.00%
2000 Vocational and Technical	21	852,143	1,098,137	617,810	1,068,298	72.92%
3000 Adult Education	22	327,169	189,967	218,401	265,832	21.72%
4000 Cooperative Programs/Services	23	3,503,254	4,726,517	8,339,044	8,457,109	1.42%
5000 Administration	24	103,956	114,780	32,389	92,600	185.90%
6000 Student Services	25	0	4,400	0	3,600	0.00%
7000 Learning Resources	26	0	0	0	0	0.00%
8000 Physical Plant	27	381,476	422,602	400,000	435,000	8.75%
9000 General Institution	28	352,744	228,851	18,000	50,000	177.78%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	5,580,428	6,785,254	9,625,644	10,372,439	7.76%
Col D -- Ending Fund Balance	33	1,719,395	1,738,787	1,768,991	1,766,489	-0.14%
REQUIREMENTS	34	7,299,823	8,524,041	11,394,635	12,138,928	6.53%
Salaries	35	1,202,063	1,181,634	1,676,280	1,803,663	7.60%
Services	36	2,156,120	3,874,889	5,496,965	5,719,694	4.05%
Materials, Supplies & Travel	37	201,214	230,921	327,587	353,003	7.76%
Other Current	38	1,729,700	1,179,217	1,672,852	1,802,638	7.76%
Capital	39	291,331	318,593	451,960	693,441	53.43%
Total Expenditures	40	5,580,428	6,785,254	9,625,644	10,372,439	7.76%

SUPPLEMENTAL DETAIL Kirkwood Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	(3,142,051)	(2,916,344)	(2,926,207)	(2,792,385)	-4.57%
Non-Tax Income						
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	601,040	869,321	676,596	676,596	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 State Aid	5	251,050	380,018	590,964	590,964	0.00%
430-449 Federal Aid	6	1,331,658	1,488,377	1,854,138	1,854,138	0.00%
450-469 Sales - Service	7	843,282	534,984	0	0	0.00%
470-499 Other (Except as noted below)	8	7,165,726	6,086,293	5,290,301	5,679,453	7.36%
480 Proceeds from Sale of Certificates	9	0	0	4,446,426	3,894,742	-12.41%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15		30,113			
S/T Non-Tax Income	16	10,192,756	9,389,106	12,858,425	12,695,893	-1.26%
Col. E -- Fund Balance & Non-Tax Income	17	7,050,705	6,472,762	9,932,218	9,903,508	-0.29%
Col. F -- Property Tax	18	1,269,792	1,948,391	2,007,296	2,187,079	8.96%
RESOURCES	19	8,320,497	8,421,153	11,939,514	12,090,587	1.27%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(C) FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	57,613	37,729	48,982	49,483	1.02%
2000 Vocational and Technical	21	655,743	1,359,509	1,765,005	1,783,047	1.02%
3000 Adult Education	22	1,044,372	1,242,055	1,612,519	1,629,002	1.02%
4000 Cooperative Programs/Services	23	8,049,681	6,834,612	8,873,149	8,963,848	1.02%
5000 Administration	24	655,826	989,642	1,284,819	1,297,952	1.02%
6000 Student Services	25	589,549	346,046	449,260	453,852	1.02%
7000 Learning Resources	26	143,308	144,743	187,915	189,836	1.02%
8000 Physical Plant	27	0	0	0	0	0.00%
9000 General Institution	28	40,737	393,024	510,250	515,466	1.02%
	29					
	30					
Adjustment-Correction to Fund Balance	31	12	0	0	0	
Col. *C -- Total Expenditures	32	11,236,841	11,347,360	14,731,899	14,882,486	1.02%
Col D -- Ending Fund Balance	33	(2,916,344)	(2,926,207)	(2,792,385)	(2,791,899)	-0.02%
REQUIREMENTS	34	8,320,497	8,421,153	11,939,514	12,090,587	1.27%
Salaries	35	1,579,811	1,700,795	2,142,447	2,636,142	23.04%
Services	36	5,004,830	4,914,067	7,457,056	7,248,354	-2.80%
Materials, Supplies & Travel	37	480,071	580,054	482,929	482,929	0.00%
Other Current	38	3,662,378	2,620,806	3,524,819	3,311,704	-6.05%
Capital	39	509,739	1,531,638	1,124,648	1,203,357	7.00%
Total Expenditures	40	11,236,829	11,347,360	14,731,899	14,882,486	1.02%

SUPPLEMENTAL DETAIL Des Moines Area Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	426,101	854,650	1,614,242	1,614,242	0.00%
Non-Tax Income						
400-409 Student Fees	2	252,345	152,344	294,270	405,600	37.83%
410-414 Tuition	3	870,836	831,528	785,133	1,147,443	46.15%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	1,465,893	1,350,338	1,633,052	2,080,941	27.43%
430-449 Federal Aid	6	1,900,501	2,109,807	2,500,761	2,565,492	2.59%
450-469 Sales - Service	7	1,577	0	0	0	0.00%
470-499 Other (Except as noted below)	8	1,968,547	1,798,561	2,259,851	3,176,416	40.56%
480 Proceeds from Sale of Certificates	9	4,628,369	4,828,608	10,641,645	12,051,175	13.25%
487 Incremental Prop Taxes	10	0	0	0	0	0.00%
488 State Withholding Tax	11	0	0	0	0	0.00%
	12					
	13					
	14					
Prior year adjustment	15		(49,578)			
S/T Non-Tax Income	16	11,088,068	11,021,608	18,114,712	21,427,067	18.29%
Col. E -- Fund Balance & Non-Tax Income	17	11,514,169	11,876,258	19,728,954	23,041,309	16.79%
Col. F -- Property Tax	18	819,426	761,279	1,232,091	944,151	-23.37%
RESOURCES	19	12,333,595	12,637,537	20,961,045	23,985,460	14.43%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	0	0	0	0	0.00%
2000 Vocational and Technical	21	1,198,002	1,713,546	2,335,081	2,615,691	12.02%
3000 Adult Education	22	2,083,554	927,279	2,601,663	2,901,261	11.52%
4000 Cooperative Programs/Services	23	4,589,107	4,794,270	10,334,863	12,913,853	24.95%
5000 Administration	24	0	0	0	0	0.00%
6000 Student Services	25	590,305	748,193	1,396,840	1,289,208	-7.71%
7000 Learning Resources	26	0	65,206	128,750	29,954	-76.73%
8000 Physical Plant	27	1,350,992	885,675	744,250	390,000	-47.60%
9000 General Institution	28	1,666,985	1,889,126	1,805,356	1,795,058	-0.57%
	29					
	30					
Transfers/Adjustments	31					
Col. "C -- Total Expenditures	32	11,478,945	11,023,295	19,346,803	21,935,025	13.38%
Col D -- Ending Fund Balance	33	854,650	1,614,242	1,614,242	2,050,435	27.02%
REQUIREMENTS	34	12,333,595	12,637,537	20,961,045	23,985,460	14.43%
Salaries	35	2,915,787	3,220,402	3,662,423	4,119,694	12.49%
Services	36	4,753,160	4,412,112	12,789,593	14,407,811	12.65%
Materials, Supplies & Travel	37	392,869	337,045	370,926	466,244	25.70%
Other Current	38	2,454,992	2,389,922	2,447,701	2,395,015	-2.15%
Capital	39	962,137	663,814	76,160	546,261	617.25%
Total Expenditures	40	11,478,945	11,023,295	19,346,803	21,935,025	13.38%

SUPPLEMENTAL DETAIL Western Iowa Tech Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	(3,208)	28,496	52,328	(654,805)	-1351.35%
Non-Tax Income						
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
421-424 Other State Aid	5	203,925	172,406	142,688	220,000	54.18%
430-449 Federal Aid	6	410,685	80,591	25,275		-100.00%
450-469 Sales - Service	7					0.00%
470-499 Other (Except as noted below)	8	377,467	660,754	206,224		-100.00%
480 Proceeds from Sale of Certificates	9	1,894,040	497,948	3,200,000	5,975,000	86.72%
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	2,886,117	1,411,699	3,574,187	6,195,000	73.33%
Col. E -- Fund Balance & Non-Tax Income	17	2,882,909	1,440,195	3,626,515	5,540,195	52.77%
Col. F -- Property Tax	18					0.00%
RESOURCES	19	2,882,909	1,440,195	3,626,515	5,540,195	52.77%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20					0.00%
2000 Vocational and Technical	21					0.00%
3000 Adult Education	22					0.00%
4000 Cooperative Programs/Services	23	2,397,959	1,226,647	3,850,000	6,195,000	60.91%
5000 Administration	24					0.00%
6000 Student Services	25					0.00%
7000 Learning Resources	26					0.00%
8000 Physical Plant	27	0	0	0		0.00%
9000 General Institution	28	456,454	161,220	431,320		-100.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	2,854,413	1,387,867	4,281,320	6,195,000	44.70%
Col D -- Ending Fund Balance	33	28,496	52,328	(654,805)	(654,805)	0.00%
REQUIREMENTS	34	2,882,909	1,440,195	3,626,515	5,540,195	52.77%
Salaries	35	462,809	322,400	321,488	465,188	44.70%
Services	36	1,461,479	283,414	3,240,899	4,689,528	44.70%
Materials, Supplies & Travel	37	71,099	36,997	31,220	45,175	44.70%
Other Current	38	817,459	735,193	654,068	946,426	44.70%
Capital	39	41,567	9,861	33,645	48,683	44.70%
Total Expenditures	40	2,854,413	1,387,865	4,281,320	-6,195,000	44.70%

SUPPLEMENTAL DETAIL Iowa Western Community College

2. GENERAL FUND -- Restricted (Combined)		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES** -- RECEIPTS	Line	FYE 6-30-95	FYE 6-30-96	FYE 06-30-97	FYE 06-30-98	Over FY 97 Working
Beginning Fund Balance	1	509,735	860,770	1,025,334	1,269,930	23.86%
Non-Tax Income						
400-409 Student Fees	2	0	0			0.00%
410-414 Tuition	3	9,705	0			0.00%
421 State General Aid	4	190,342	261,781	403,215	545,403	35.26%
421-424 Other State Aid	5	0	0			0.00%
430-449 Federal Aid	6	713,358	1,226,227	1,684,438	1,010,375	-40.02%
450-469 Sales - Service	7	115,927	259,000	343,750	6,300	-98.17%
470-499 Other (Except as noted below)	8	2,530,815	3,680,420	4,050,255	4,526,753	11.76%
480 Proceeds from Sale of Certificates	9					
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	3,560,147	5,427,428	6,481,658	6,088,831	-6.06%
Col. E -- Fund Balance & Non-Tax Income	17	4,069,882	6,288,198	7,506,992	7,358,761	-1.97%
Col. F -- Property Tax	18	917,185	981,152	1,151,384	924,606	-19.70%
RESOURCES	19	4,987,067	7,269,350	8,658,376	8,283,367	-4.33%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	54,305	33,289			0.00%
2000 Vocational and Technical	21	281,635	447,016	507,754	535,350	5.43%
3000 Adult Education	22	32,250	107,332	304,715	340,403	11.71%
4000 Cooperative Programs/Services	23	2,151,712	2,974,308	3,467,320	4,375,000	26.18%
5000 Administration	24	162	275,000	750,000	5,000	-99.33%
6000 Student Services	25	234,036	367,072	273,500	323,475	18.27%
7000 Learning Resources	26	0	0			0.00%
8000 Physical Plant	27	280,846	0			0.00%
9000 General Institution	28	1,091,351	2,039,999	2,085,157	1,418,109	-31.99%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	4,126,297	6,244,016	7,388,446	6,997,337	-5.29%
Col D -- Ending Fund Balance	33	860,770	1,025,334	1,269,930	1,286,030	1.27%
REQUIREMENTS	34	4,987,067	7,269,350	8,658,376	8,283,367	-4.33%
Salaries	35	925,878	1,401,062	1,657,854	1,570,096	-5.29%
Services	36	1,512,475	2,288,715	2,708,201	2,564,841	-5.29%
Materials, Supplies & Travel	37	76,995	116,511	137,865	130,567	-5.29%
Other Current	38	1,135,641	1,718,480	2,033,451	1,925,810	-5.29%
Capital	39	143,283	216,819	256,559	242,978	-5.29%
Total Expenditures	40	3,794,272	5,741,587	6,793,930	6,434,292	-5.29%

SUPPLEMENTAL DETAIL Southwestern Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	1,342,722	1,728,017	1,533,017	1,198,405	-21.83%
Non-Tax Income						
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	0	0	0	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	89,555	150,000	150,000	150,000	0.00%
430-449 Federal Aid	6	327,927	50,000	50,000	50,000	0.00%
450-469 Sales - Service	7	675	0	0	0	0.00%
470-499 Other (Except as noted below)	8	1,403,577	2,000,000	2,000,000	2,000,000	0.00%
480 Proceeds from Sale of Certificates	9					
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	1,821,734	2,200,000	2,200,000	2,200,000	0.00%
Col. E -- Fund Balance & Non-Tax Income	17	3,164,456	3,928,017	3,733,017	3,398,405	-8.96%
Col. F -- Property Tax	18	387,512	400,000	400,000	540,000	35.00%
RESOURCES	19	3,551,968	4,328,017	4,133,017	3,938,405	-4.71%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	0	0	0	0	0.00%
2000 Vocational and Technical	21	673,095	2,000,000	2,000,000	2,000,000	0.00%
3000 Adult Education	22	0	5,000	5,000	5,000	0.00%
4000 Cooperative Programs/Services	23	0	0	0	0	0.00%
5000 Administration	24	422,480	645,000	695,000	925,000	33.09%
6000 Student Services	25	0	0	0	0	0.00%
7000 Learning Resources	26	0	0	0	0	0.00%
8000 Physical Plant	27	0	0	0	0	0.00%
9000 General Institution	28	728,376	145,000	145,000	145,000	0.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	1,823,951	2,795,000	2,845,000	3,075,000	8.08%
Col D -- Ending Fund Balance	33	1,728,017	1,533,017	1,288,017	863,405	-32.97%
REQUIREMENTS	34	3,551,968	4,328,017	4,133,017	3,938,405	-4.71%
Salaries	35	558,277	275,000	275,000	275,000	0.00%
Services	36	478,695	1,895,000	1,895,000	1,895,000	0.00%
Materials, Supplies & Travel	37	136,007	50,000	50,000	50,000	0.00%
Other Current	38	351,088	300,000	300,000	580,000	93.33%
Capital	39	299,884	275,000	275,000	275,000	0.00%
Total Expenditures	40	1,823,951	2,795,000	2,795,000	3,075,000	10.02%

SUPPLEMENTAL DETAIL Indian Hills Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	71,004	46,915	94,615	94,615	0.00%
Non-Tax Income						
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
421-424 Other State Aid	5	228,952	160,630	138,126	230,500	66.88%
430-449 Federal Aid	6	403,201	149,056	295,000	187,500	-36.44%
450-469 Sales - Service	7	0	0	0	0	0.00%
470-499 Other (Except as noted below)	8	578	5,052	150,000	185,000	23.33%
480-Proceeds from Sale of Certificates	9		1,161,436	1,918,636	4,263,097	122.19%
-New Jobs Training Program	10	2,564,274		0		
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	3,197,005	1,476,174	2,501,762	4,866,097	94.51%
Col. E -- Fund Balance & Non-Tax Income	17	3,268,009	1,523,089	2,596,377	4,960,712	91.06%
Col. F -- Property Tax	18					0.00%
RESOURCES	19	3,268,009	1,523,089	2,596,377	4,960,712	91.06%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	0	0	0	0	0.00%
2000 Vocational and Technical	21	82,664	25,826	350,000	75,000	-78.57%
3000 Adult Education	22	94,156	94,755	95,000	111,000	16.84%
4000 Cooperative Programs/Services	23	2,853,654	1,278,039	2,037,262	4,655,097	128.50%
5000 Administration	24	55,737	9,256	0	0	0.00%
6000 Student Services	25	66,035	4,383	0	0	0.00%
7000 Learning Resources	26	0	0	0	0	0.00%
8000 Physical Plant	27	20,636	16,215	19,500	25,000	28.21%
9000 General Institution	28	48,212	0	0	0	0.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	3,221,094	1,428,474	2,501,762	4,866,097	94.51%
Col D -- Ending Fund Balance	33	46,915	94,615	94,615	94,615	0.00%
REQUIREMENTS	34	3,268,009	1,523,089	2,596,377	4,960,712	91.06%
Salaries	35	571,403	357,012	500,000	500,000	0.00%
Services	36	406,374	326,816	350,000	350,000	0.00%
Materials, Supplies & Travel	37	82,733	23,354	80,000	80,000	0.00%
Other Current	38	2,123,771	721,292	1,531,762	3,896,097	154.35%
Capital	39	36,813	0	40,000	40,000	0.00%
Total Expenditures	40	3,221,094	1,428,474	2,501,762	4,866,097	94.51%

SUPPLEMENTAL DETAIL Southeastern Community College

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	0	0	0	0	0.00%
Non-Tax Income						
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
429/426 State Aid (Other)	5					0.00%
430-449 Federal Aid	6	96,303			56,573	0.00%
450-469 Sales - Service	7	31,000				0.00%
470-499 Other (Except as noted below)	8	1,096,463	1,207,207	1,422,207	848,699	-40.33%
480 Proceeds from Sale of Certificates	9		180,000	500,000	1,300,000	160.00%
481 New Jobs Training	10					
487 NJT Incremental Revenue	11					
488 NJT Withholding Revenue	12					
	13					
	14					
Prior Year Adjustment	15					
S/T Non-Tax Income	16	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col. E -- Fund Balance & Non-Tax Income	17	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col. F -- Property Tax	18					0.00%
RESOURCES	19	1,223,766	1,387,207	1,922,207	2,205,272	14.73%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20					0.00%
2000 Vocational and Technical	21					0.00%
3000 Adult Education	22					0.00%
4000 Cooperative Programs/Services	23	1,127,463	1,387,207	1,922,207	2,148,699	11.78%
5000 Administration	24					0.00%
6000 Student Services	25					0.00%
7000 Learning Resources	26					0.00%
8000 Physical Plant	27					0.00%
9000 General Institution	28	96,303			56,573	0.00%
	29					
	30					
Transfers/Adjustments	31					
Col. *C -- Total Expenditures	32	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col D -- Ending Fund Balance	33	0	0	0	0	0.00%
REQUIREMENTS	34	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Salaries	35	140,898			56,573	0.00%
Services	36	254,881	180,000	500,000	1,300,000	160.00%
Materials, Supplies & Travel	37	8,100				0.00%
Other Current + Transfers	38	819,887	1,207,207	1,422,207	848,699	-40.33%
Capital	39	0		0		0.00%
Total Expenditures	40	1,223,766	1,387,207	1,922,207	2,205,272	14.73%

SUPPLEMENTAL DETAIL State Totals

2. GENERAL FUND -- Restricted RESOURCES** -- RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 06-30-97	Estimated (D) FYE 06-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance	1	11,198,104	7,367,454	9,141,285	7,007,494	-23.34%
Non-Tax Income						
400-409 Student Fees	2	299,003	206,111	676,770	788,883	16.57%
410-414 Tuition	3	1,862,286	1,967,261	1,678,539	1,952,994	16.35%
421 State General Aid	4	276,358	689,005	403,215	790,403	96.03%
429/426 State Aid (Other)	5	3,150,206	3,818,243	3,373,364	4,230,020	25.39%
430-449 Federal Aid	6	9,413,589	9,169,133	13,531,525	13,699,991	1.24%
450-469 Sales - Service	7	1,576,569	1,701,260	572,250	295,718	-48.32%
470-499 Other (Except as noted below)	8	24,321,977	28,072,563	31,515,032	33,363,400	5.87%
480 Proceeds from Sale of Certificates	9	10,867,409	11,907,992	31,756,707	41,584,014	30.95%
481 New Jobs Training	10	2,900,347	523,153	612,352	774,766	26.52%
487 NJT Incremental Revenue	11	979,289	740,149	735,000	835,000	13.61%
488 NJT Withholding Revenue	12	262,561	436,758	500,000	525,000	5.00%
	13	0	0	0	0	0.00%
	14	0	0	0	0	0.00%
Prior Year Adjustment	15	0	(19,465)	0	0	0.00%
S/T Non-Tax Income	16	55,909,594	59,212,164	85,354,754	98,840,189	15.80%
Col. E -- Fund Balance & Non-Tax Income	17	67,107,698	66,579,618	94,496,039	105,847,683	12.01%
Col. F -- Property Tax	18	7,002,846	8,243,363	8,406,872	9,266,663	10.23%
RESOURCES	19	74,110,543	74,822,980	102,902,911	115,114,346	11.87%

REQUIREMENTS** -- EXPENDITURES AND FUND BALANCE	Line	(A) FYE 6-30-95	(B) FYE 6-30-96	(C) FYE 6-30-97	(D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Expenditures						
1000 Liberal Arts & Sciences	20	326,384	292,069	130,982	325,029	148.15%
2000 Vocational and Technical	21	5,747,211	8,694,519	9,432,864	10,820,554	14.71%
3000 Adult Education	22	5,534,233	4,618,925	7,160,477	7,583,746	5.91%
4000 Cooperative Programs/Services	23	36,595,593	37,355,877	59,699,790	73,206,922	22.63%
5000 Administration	24	2,334,405	3,071,389	6,522,211	6,123,618	-6.11%
6000 Student Services	25	1,732,362	1,713,367	2,386,041	2,332,445	-2.25%
7000 Learning Resources	26	749,451	305,829	466,665	369,790	-20.76%
8000 Physical Plant	27	2,873,950	2,552,642	2,073,110	1,769,014	-14.67%
9000 General Institution	28	5,789,204	6,232,078	6,432,239	5,556,384	-13.62%
	29	0	845,000	1,295,000	1,185,000	-8.49%
	30	0	0	0	0	0.00%
Transfers/Adjustments	31	4,428	0	206,426	0	-100.00%
Col. *C -- Total Expenditures	32	61,687,221	65,681,695	95,805,805	109,272,502	14.06%
Col D -- Ending Fund Balance	33	12,423,322	9,141,285	7,097,106	5,841,844	-17.69%
REQUIREMENTS	34	74,110,543	74,822,980	102,902,911	115,114,346	11.87%
Salaries	35	11,932,265	12,547,891	14,571,829	16,604,157	13.95%
Services	36	25,523,158	28,868,837	54,157,364	58,643,983	8.28%
Materials, Supplies & Travel	37	2,154,369	2,377,392	2,816,363	3,358,887	19.26%
Other Current + Transfers	38	18,528,299	16,496,391	19,615,767	25,423,522	29.61%
Capital	39	3,212,678	4,043,752	3,793,539	4,678,908	23.34%
Total Expenditures	40	61,350,768	64,334,265	94,954,863	108,709,457	14.49%

COMMUNITY COLLEGE NARRATIVES

To partially explain the proposed 1998 budget data, each community college prepared a narrative that highlights aspects of their projected FY 98 budget activities. In many instances the data provided linkages from the FY 98 budget and the institution's strategic plan.

The following section is information provided by Iowa's fifteen community colleges and are included as submitted, with no editing by our staff. The narratives for all 15 community colleges are shown on pages 39-57.

Northeast Iowa Community College

1) **How enrollment fluctuations have impacted the College.**
Northeast Iowa Community College has continued to experience significant enrollment increases, and expects those increases to continue. Credit hours increased 19% for the fall semester 1996, and unduplicated head count increased 14%. Both campus enrollments continue to grow, which places increasing pressure on financial and human resources. Northeast Iowa Community College enrollments have increased 175% in the last ten years. Continuing Education has over 50,000 registrations each year, most of them in courses related to employment. There is an urgent need for additional full-time general education faculty to maintain instructional quality as well as to provide greater continuity and coordination of the general education curriculum.

2) **Unforeseen expenditures.**
Northeast Iowa Community College continues to make major expenditures in areas of technology and infrastructure improvements. Last year Northeast Iowa Community College developed and implemented an ongoing 3-year replacement plan for all instructional lab computers, and major expenditures were also made to upgrade the college telephone system. To assist in dealing with continued strong enrollment increases at the Peosta Campus, the college purchased, and is remodeling, a building in downtown Dubuque for additional credit classes. This project will be done in two phases, due to other significant capital needs of the college. College buildings, roads, energy management, and grounds continue to get a high priority. A geothermal energy system has been installed to replace an inefficient and inadequate system at the Calmar Campus.

3) **Cash flow problems; improvement in fund balance.**
Cash flow has improved due to timely state payments, which has significantly reduced the college need to make use of ISCAP borrowing. The fund balance was able to be increased to 5.5% of annual expenditures, but still is below our goal of 8.3% of annual expenditures, which remains very difficult to achieve, due to inadequate increases in overall state funding, increased stress from significant enrollment increases, and the college desire to keep any tuition increases modest.

4) **Successes in new programs and initiatives.**
Northeast Iowa Community College, in partnership with the National Safety Council, has raised over $1,000,000 in matching contributions over the last two years, to meet goals needed to construct the National Center for Agricultural Safety at the Peosta Campus. Northeast Iowa Community College also was a leader and major participant in assisting laid off workers at FDL, Ertl Toys and AMPI in retraining and updating job seeking skills. An Arboriculture program, Associate in Science in Agriculture, Micro-computer Specialist, and Network Administrator programs have been added. Continuing Education and Economic Development have an integrated team concept approach in serving the needs of business and industry, and the effectiveness of this model is evidenced in enrollment growth and expanded revenues, which have been accomplished with minimum staffing increases. One very effective approach Northeast Iowa Community College implemented is the use of three portable computer labs to provide computer and CNC training for business industry.

5) **Changes in leadership and organization.**
No changes in leadership or organization have occurred at Northeast Iowa Community College.

6) **Possible methods of funding Iowa's community colleges.**

A funding system that responds to enrollment increases needs to be developed and implemented. State aid, as a percentage of total revenue, has declined significantly, and Northeast Iowa Community College students continue to bear an increasing percentage of that cost. A funding method for state aid needs to allow the state's community colleges to maintain the open door policy to meet the needs of our students.

7) **New initiatives which may require major expenditures.**
Northeast Iowa Community College, on September 9, 1997, will be seeking approval of a six cent mill levy for instructional equipment, which is desperately needed. Aging buildings and equipment will continue to require major expenditures of plant funds at Northeast Iowa Community College. Enrollment increases at both campuses will require new or expanded facilities, however, current and projected plant fund resources are inadequate to meet that need.

8) **Possible future revenue/expenditure difficulties.**
Continued enrollment increases at both campuses will require new and/or expanded facilities, however, current and projected resources from the plant fund will be inadequate to fully address those needs. Also, the changing technology demands of our vocational technical programs will not be able to be fully met, even with the passage of a six cent levy.

9) **Infrastructure plans: current and next 2-3 years, or more, if known.**
Northeast Iowa Community College will continue to make major infrastructure expenditures simply to repair or replace existing HVAC systems, building roofs, campus drives, and parking facilities. The second phase of remodeling of the Dubuque Center, and a Calmar Campus maintenance facility also have a big priority.

North Iowa Area Community College

Review of NIACC's existing strategic plan and development of a new three to five year plan is a significant initiative in FY 97. NIACC's FY 98 budget reflects its commitment to maintaining a sound financial basis that is essential in the college's aggressive pursuit of the goals outlined in its newly developing three to five year strategic plan.

After two years of declining enrollment, it appears that enrollment has stabilized. Continued growth in Tech Prep and Post Secondary Option programming contributes to the constant enrollment. NIACC's Board of Trustees approved a 3.9% increase in tuition and fees for FY 98. Increased tuition and fees continue to place financial pressures on many of our students.

Tech Prep and post secondary option programs continue to represent a significant part of the college's strategic goal to develop and expand secondary school partnerships. In FY 97, NIACC in conjunction with several area high schools opened a Tech Prep Automotive hub at the Clear Lake High School. Last fall, twelve students enrolled in the program and it appears that eleven will enroll in the second year component. Plans exist in the FY 98 budget for the establishment of a Mechanical Design Hub and a Manufacturing Technology hub.

In FY 97, NIACC and three school districts formed a partnership to open an alternative school. Several other school districts have approached the college concerning sites for FY 98. It appears that this will be a successful partnership between the College and local schools, although it places additional administrative responsibilities on existing staff.

Development of vocational programs has been an integral part of NIACC's strategic plan and will continue to be in the future. In FY 98, NIACC will offer a new two-year Manufacturing Technology program. This spring we plan to hire an instructor to develop curriculum. The instructor will also help in the design of the addition being built on to the Careers building to house the new program. The existing budget and private donations provide the start-up costs for this program. NIACC has identified several new vocational programs that would expand opportunities for Area II residents. Lack of state funding for program development handicaps NIACC's ability to aggressively pursue those programs.

Technology is a strategic priority for the college. NIACC began a comprehensive technology initiative in FY 96. With state of the art technology now found in all academic disciplines, substantial resources are required to keep the technology updated. In September 1996, the College was successful in renewing its voted tax levy for an additional ten years. Although renewal of the levy will help us continue our commitment to technology, it will not be sufficient. In fact, legislative rollbacks in local property assessment values actually resulted in an annual loss of $20,000 in revenue generated by this levy.

Increased reliance on tuition, decreased property tax revenue, technology demands, stagnant general aid and lack of state support for new programs represent significant concerns as NIACC's new strategic plan unfolds. NIACC's FY 98 budget reflects its need to develop resources through private funding, partnerships, and innovation in order to achieve its goals.

Iowa Lakes Community College

Once again, we compile a budget with the major ingredients unknown; state general aid, salary and benefit increases, and changes in tuition and fees. We are planning to increase revenue from FY 97 for the General Unrestricted Fund $625,000 or 4.84%. We are planning for a balanced budget for FY 98, which means our expenditures are expected to raise 4.84% also. Total expenditures in the General Unrestricted Fund will increase the same proportion, as we are planning for a balance budget.

In the General Restricted Fund, the various tax levy areas are analyzed and taxes are levied according to our needs, less the estimated fund balance expected on June 30, 1997. There are two major areas covered in this fund's budget which provide latitude in planning. Allowances are made in revenues and expenditures for anticipated grants and New Jobs Training Projects. Neither of these areas affect the levy of property tax, but if not covered, an amendment in the budget would have to be done.

The budget planning process begins with the published budget. Along the way, the unknown pieces are identified and adjustments are made with a tentative working budget in place by June 30, 1997. A lot of activities occur during the summer, and in the middle of September the enrollment is known and a major budget review is done. Following this review, minor changes are completed, then, the process begins for the following year.

Northwest Iowa Community College

The estimated FY 97 unrestricted budget is $98,000 higher than the proposed budget for FY 98. This is due to the fact that the college received a $200,000 loan from the local Rural Electric Cooperative to add two additional ICN portable classroom units during fiscal '97. That $200,000 loan expenditure is reflected in the FY 97 estimate.

The restricted budget for FY 98 is much higher than the actual estimate for FY 97. This is due to the fact that the college is estimating more activity with the 260E projects. Unemployment compensation is increased as the college is anticipating, and has had over the past year, a larger amount of unemployment claims than we have the past couple of years. Tort liability and insurance levies will remain the same as the college's property and casualty insurance premiums have not varied appreciably in the last number of years. Early retirement again this year reflects one faculty member taking advantage of the early retirement program compared with two in the previous year.

The plant fund's negative fund balance reflects bonds and interest due for the construction of the college apartment building.

The college's proposed estimated tax rate per $1,000 valuation for FY 97 was .507 cents and the college's estimated tax rate per $1,000 for FY 98 is .4988 cents.

Iowa Central Community College

Areas affecting the financial and operating condition of Iowa Central Community College (Merged Area V) for the 1997-1998 budget year:

1. **Enrollment changes:**

   After decreases in enrollment in 1994-95 in Arts and Sciences and Applied Sciences and Technologies, enrollment (head count) has increased in each semester in 1995-96 and each semester in 1996-97. A 3 percent increase in enrollment is anticipated in 1997-98.

2. **Unforeseen expenditures or revenues:**

   A technology planning team has prepared a three-year technology plan for the College to address training, support, and equipment needs. Second year expenditures of near $250,000 are anticipated in 1997-98.

   A major concern is the continued deferral of maintenance and repair of buildings and other infrastructure needs. The College Board has approved, beginning in 1996-97, the use of Unrestricted General Fund moneys for equipment and infrastructure expenses in an amount equal to 25 percent of the cost of utilities paid in the plant fund to increase 25 percent a year for a total period of four years. The amount for the 1997-98 budget is $250,000.

   Property tax revenue will remain very near equal to 1996-97. Property valuations rose less than one half of one percent for 1997-98.

3. **Planned increases/decreases in tuition and fees:**

   A projected increase of 3 percent in enrollment next fall is expected to generate an estimated additional $100,000 in tuition revenue. The tuition rate in 1996-97 was $55 per credit hour. The rate has not been approved for 1997-98.

4. **Cash flow and fund balance status:**

   Monthly receipt of state general aid has had a positive affect on cash flow.

   The June 30, 1996, cash balance was $804,360 and the fund balance was $594,879 in the Unrestricted General Fund. The June 30, 1997, and June 30, 1998, balances are expected to remain near the same levels. The fund balance would represent less than 5 percent of expenditures, almost 3 percent below the state average fund balance for community colleges. A goal is to achieve and then maintain a minimum fund balance of approximately $1,200,000 which is equal to one month's expenditures.

5. **Success in new programs and initiatives; changes in curricula:**

Partnerships with business and industry continue to be developed.

A team has been organized to develop the plans and guidelines to implement a Continuous Quality Improvement process.

The college is currently involved with several Area V school districts in the operation of Alternative High Schools.

A Flexographic Printing Program is planned for fall 1997. The current one-year Industrial Machining Program will be expanded to a two-year Manufacturing Technologies Program.

The College curriculum is reviewed on an ongoing basis.

6. **Changes in leadership and organization:**

Staffing and the organization structure of the College continue to be addressed. Vacancies are reviewed for elimination or consolidation.

Iowa Valley Community College District

The following assumptions were used in building budget estimates. With the certified budget as a base, we will move to a working budget for 97/98 updating for the effect of collective bargaining, enrollment, attrition, state aid, actual 96/97 totals, as well as input from staff and deans.

The fund 1 operating budget revenue is estimated to increase $664,150 or 4.8% to $14,320,871. Expense is estimated to increase $1,068,251 or 7.9% to $14,520,871. Because we must certify the level of expense, we need to anticipate the expense resulting from a "use of fund balance." Certifying that level of expense does not obligate our spending that amount if revenues do not meet anticipated levels.

Expense:	
Salaries	+6%
Services	+3%
Materials & Supplies	No Change
Travel	No Change
Capital Outlay Transfers & Other	+37%

Revenue:	
State Aid	+6%
Fees & Tuition	No Change
Other State	No Change
Federal	No Change
Sales, Services & Other	+24%

After having reached our goal, we continue to monitor fund balance and our progress relative to the moving target of the 1/12 of expenditures. This budget projects a $100,000 contribution to fund balance from 97/98 operations in fund 1 but shows a $200,000 reduction because of an estimated use of fund balance of $300,000. The $300,000 use of fund balance is estimated and is in part that portion of this year's (96/97) release of fund balance not yet spent and an estimate of next year's (97/98) release of fund balance to be determined at year end (6/30/97).

Hawkeye Community College

The FY 98 college operating plan for Hawkeye Community College is linked directly with the college's three-year strategic plan updated in 1996 through a comprehensive planning process. The College's strategic plan includes seven strategic priorities for operation and advancement of the institution in view of the current and projected environment of the community and college service area.

Based on recent and continuing enrollment growth at Hawkeye the plan includes a focus on enrollment management including implementation of recruitment, retention, advising, and marketing plans. Additional staff may be necessary to fully implement academic advising for students and measurement of student outcomes and educational quality. The college has applied for a three year Trio Grant to help carry out this obligation.

Related to enrollment management is the College's priority in strategic planning to increase access to educational opportunities and related services for under served populations, especially minorities. This priority will be addressed in the College's operating plan with special emphasis in minority recruitment and decreasing potential access barriers for students. Efforts will also be made to enhance the quality of campus life for students through increased curricular offerings related to diversity issues and cultural awareness activities, services to special populations, and centralizing student services.

Throughout the College's strategic planning implementation, emphasis has been given to developing decision-making process based on data collection, analysis, and interpretation. Coordination of computer utilization, increased research and assessment processes, and development of processes for sharing information and communicating institutional priorities are included in the College's operating plan for FY 98.

Strategic priorities are included in the College's operating plan for development and maintenance of physical resources to support enrollment and deliver quality instruction. Related to this priority are strategic goals emphasizing facility, infrastructure, and grounds improvement and further development of educational programs' equipment and instructional support. Instruction equipment budgets for FY98 will be increased by $365,000.

The College's strategic plan also includes identification of continuing needs for revision of educational programs and exploration of new programs to better serve constituents. Strategic objectives and goals related to this priority will include updating instructional methodology and delivery and modernization of equipment in some program areas. Promotion of applied academics, distance learning opportunities, collaboration and partnerships, and formalized academic program review will be continued in the FY 98 operating plan.

Interwoven throughout the College's strategic plan implementation is the continuing need for staff development of personnel with attention to staffing needs to maintain and increase services to students and the community. The College is also planning for the potential replacement of staff who may be retiring. This operating plan includes consideration for planned changes in administrative organization and recruitment and hiring of new faculty based on projected enrollment increases especially for added fulltime faculty to meet the 10% per enrollment growth in the arts and sciences transfer program.

The FY 98 operating plan for Hawkeye Community College has been developed with priority given to maintain fiscal stability through comprehensive planning and budgeting processes with continuing emphasis on accountability in all college practices and activities. The plan also takes into account the need for addressing cash flow and increasing the college's fund balance. To help students and parents plan for their higher education costs, Hawkeye will again freeze its tuition rates for the third consecutive year. Special attention is also being given in the upcoming fiscal year to decreasing program and student fees.

Eastern Iowa Community College District

The Eastern Iowa Community College District (EICCD) strives to provide accessible quality educational programs and services which anticipate and respond to personal and community needs and expectations. These efforts will reflect an active commitment to excellence, to lifelong learning, and to cooperation with all segments of the community.

The District expects a slight increase in credit and noncredit enrollments due to the implementation of a comprehensive annual enrollment plan. Improvements are expected in the areas of marketing, recruitment, financial aid, orientation, advising, and retention.

The District continues a conservative strategy toward hiring full-time employees and other types of long-term expenditures. Facility and technology needs are major challenges as the District addresses a network-infrastructure, phone system, personal computers, up-to-date instructional equipment, and physical facilities maintenance. Expectations to provide higher levels of service for the disabled are straining institutional resources.

The EICCD plans to implement a business-focused Associate of Applied Science degree program and a Sheet Metal Fabricator certificate program for the 1997 Fall term. Certificate courses in the Environmental Compliance and Technology Program are available from the internet and the remaining courses for the Associate Degree will be developed. Programs under investigation include PC Repair and Networking, Tool and Die Apprentice, Multimedia Specialist, Horticulture and Turf Management, Biotech Lab Technician, and Facilities Maintenance and Management. As in the past, the District continues to evaluate its programming carefully and to make adjustments to meet needs of the community.

The District continues its implementation of Continuous Quality Improvement (CQI) techniques and tools. An internal survey on organizational climate identified a need to develop further the concept of empowerment and a need to implement a reward/recognition system. In addition, greater effort is needed to practice CQI at the department-level worksite. These needs are incorporated into the section of the District's master plan for FY 1998.

Kirkwood Community College

Kirkwood Community College used the following assumptions in budget development for FY 1998.

FUND 1

The new money for general aid is based on the prorated share as presented in the Governor's recommendation for FY 98. We also included the prorated share of the technology appropriation recommended in the Governor's FY 98 budget. Those 2 appropriations represent $889,200 in new general aid.

In the calculation for tuition we increased the per credit hour by $2 and figured the growth based on our experience this year. This represents $528,747.

The increase in property tax is an 8% increase representing $177,097.

We increased college work study by $100,000 for increased federal funding.

The total increase in revenue for fund 1 equals $1,695,044.

V

We calculated a 4% across the board salary increase and increased the fringe benefits accordingly which included removing the cap on IPERS. This represents a $1,380,312 increase in total wages and benefits.

We increased maintenance and repair of equipment by $37,000 to cover the additional cost in PC maintenance.

We increased utilities and postage by 5% for a total of $48,620.

We increased materials and supplies for inflation by $41,003.

Capital outlay increased $234,326 for technology improvements.

The total increase in expenditures for fund 1 is $1,751,260 representing a 4.61% increase.

FUND 2

Property tax for the nine cent equipment levy increased by 8% totaling $78,709.

We did not levy any property tax for unemployment because of a positive fund balance.

The property tax levy for early retirement increased $461,823 because of the large number of employees eligible for early retirement this year.

The property tax levy for insurance is reduced by $251,073 because of a reduction in premium from the IMPACC consortium.

We also reduced the proceeds from the sale of bonds by $551,684 because our Industrial New Jobs Training Program will not have as large of a bond sale as last year.

Incremental tax revenue and withholding tax revenue went up $389,152 due to increased bond sale last year.

The total increase in revenue for Fund 2 is $17,251.

We calculated a 4% across the board salary increase and increased the fringe benefits accordingly which included removing the cap on IPERS. This results in an increase of $81,920.

We increased early retirement $411,775 due to the large number of employees eligible this year.

We decreased insurance by $133,073 because of the reduction in premium from IMPACC.

We reduced other contracted services and other current expenses by $288,744 due to the reduced size of the bond sale.

We increased capital outlay by $78,709 for technology improvements.

The total increase in expenditures for fund 2 is $150,587.

Des Moines Area Community College

During FY 1997, our student enrollments have remained stable, reversing the slight declines over the previous three years, countering the demand for business and industry focused training continues to be strong, and many new and innovative projects and programs were initiated. We have completed a first-in-the-nation curriculum, which will allow employers to mitigate work skill deficiencies of the employees, as identified through a standardized test, Work Keys©. Other nontraditional services have allowed hundreds of ex-Monfort workers to participate in an English as a Second Language Program and ABE/GED skills are now offered at the Workforce Development Center on Keo Way. During FY 1997, our increased marketing effort has sharpened our public image, the University of Iowa MBA classroom in Newton and the Iowa State ICN room on the Urban Campus became operational, new programs in biotechnology and quality technology have encouraging enrollments, the Economic Development Group has signed over $7 million in new training agreements and as the result of our implementation of new application software, and the "Year 2000 Problem" was solved without the need for additional funding.

The operating budget (Fund 1) is balanced and the fund equity to expenditure ratio has been maintained in accordance with sound business practices. Our budget projection has assumed a modest increase in State general funding, as the current funding climate seems to favor granting increases for specific projects. New State funding is anticipated for technology development and for the recently completed correctional facility located near Newton, as well as continued support for apprenticeship, Career Opportunities Program and Workforce Development projects.

This budget also reflects the Board's sensitivity to increases in the tuition rate, as tuition and fees have been raised $2 (approximately 4%) per credit hour to $51 per hour. Non-credit rates have been raised proportionately. As modest as these rates seem when compared to university rates, access is still barred to many working students, who are subject to increasingly strict federal and state financial aid and child care guidelines.

Assessed valuations within the District rose to a total of $18.1 billion. Property taxes will decrease by 2.9% or $253,000. These savings are generated from two sources. Approximately $173,000, $.0110 per $1,000 assessed valuation, was saved in insurance cost, as a result of decreased cost, and from a decrease of $.0235 in the early retirement levy, resulting from differences in the relative number and salary of those opting to choose this benefit in FY 1998.

The FY 1998 budget is primarily one of maintenance; however, there are a limited number of new initiatives, which have been funded primarily with internal budget savings from early retirement, employee replacement or assignment to a specially funded program, including:

- The addition of an Occupational Safety program to be offered in conjunction with the re-location of the Educational Division of the State OSHA department to the Ankeny Campus
- Staff development training for technical upgrading
- Expanded marketing efforts
- The addition of a Spanish instructor on the Urban Campus
- The use of COMPASS system to aid in student placement and retention, as well as a method to provide more efficient faculty advising
- Expansion of the College Work Study program, providing additional financial aid to qualifying students
- Addition of a second year of the Heating, Air Conditioning, Refrigeration Technology program

Expenditures in the Plant Fund (Fund 7) will include approximately $1.2 million for the acquisition of state-of-the-art computer and educational equipment and $1.0 million for debt service. Maintenance of the physical plant remains important and $.5 million for facility maintenance has been budgeted in agreement with our rolling ten-year plan. In spite of the increased demand for energy on each campus, energy conservation techniques, such as the campus wide installation of energy efficient ballasts and lamps and the use of the thermal energy storage system have enabled the College to keep its utility cost per foot to the 1987 level.

Finally, this budget will allow DMACC to respond to market pressures to provide quality academic and vocational education needed by the individuals, business and industry within our District.

Western Iowa Tech Community College

Western Iowa Tech Community College continues to struggle with the growth in enrollment and services in an environment of stagnant state funding and declining local property tax revenues. It troubles the College and the Board to continually increase student tuition to make up for the shortfall in public support.

The current academic year has found the College with increased enrollments in all areas that it serves with an all-time record 3,276 credit students enrolled for the fall semester and an additional 6,200 students in ABE/GED programs as well as serving over 45,000 students in continuing and community education. The future looks bright as more and more citizens look to their local community college for life-long learning opportunities.

The stagnant property tax base in Merged Area XII continues to create a situation where we have "haves" and "have nots" within the state community college system. Those community colleges without sufficient property tax growth continue to struggle to balance the budget. The state needs to look very carefully at this situation.

The demand for infrastructure maintenance continues to be a major concern. The College struggles to recover any funds possible to update and repair an aging infrastructure. Roofs are in need of replacement, streets are in need of repair, and more efficient mechanical systems are needed to save ever-increasing energy costs. State assistance is needed to maintain the infrastructure of our community colleges.

Western Iowa Tech is proud to be the only college in the state to have retained *Tech* as part of its name. Our technical heritage continues to serve the students of northwest Iowa extremely well. We have instituted a program quality guarantee, thereby assuring our students, in writing, that they will receive a quality education from Western Iowa Tech Community College. We continue to build partnerships with local high schools, business, industry, and communities to synergize our resources. The College operates in a sound fiscal manner and will continue to do so in the future.

Iowa Western Community College

The following assumptions were utilized in preparing and compiling the FY98 Budget:

- $1.00 per credit hour increase in Student Fees ($6.00 in FY97 to $7.00 in FY98)
- $2.00 per credit hour increase in Tuition (3.2%)
- An anticipated rise in salary and benefit costs consistent with previous years increases.

FY98 will be the second year that IWCC will receive additional funds generated by the Six Cent Equipment Replacement Levy. Several programs received technological updates in FY97 as the levy generated $275,000 in new revenues. The Learning Resources Center at Council Bluffs is scheduled for a major facelift in FY98.

FY97 was the first year in more than a decade that Iowa Western has had the Plant Fund Levy free of debt service requirements. IWCC has initiated an aggressive plan to address an extensive list of deferred maintenance and repair projects at both the Council Bluffs and Clarinda campuses. Plant Fund revenues are projected to increase in the coming years as several large recently completed construction projects get added to the property tax valuations. These include the casinos, Bunge soybean plant and OSI processing plant in Oakland.

As funding for General State Aid for Community Colleges has lacked support in Des Moines, the students of IWCC and the citizens of Southwest Iowa will be forced to assume a greater financial burden. Unless State Aid funding is greatly increased above the Governor's proposed $4 million, the Administration of IWCC will be forced to raise tuition for the third consecutive year. The voters of Southwest Iowa have agreed to shoulder the cost of a bond issue to construct a 28,000 sq. ft. classroom addition. Funding from the State must be corrected to allow all citizens access to educational opportunities. If tuition is continually pushed upward because of inadequate state support some individuals will be denied an education due to cost.

Southwestern Community College

Southwestern Community College continues to search for methods of delivering a quality education to students, while state funding sources continue to decrease as a percentage of the total budget. As a result, the Southwestern Board has reluctantly increased student tuition and fees by $2.00 per credit hour, effective for the 1998 fiscal year.

The additional tuition and fees were necessary to provide at least some of the funding for the complete networking of the main campus and attendance centers. The networking will be ready for students by the fall 1997 semester. The addition of ICN classrooms to provide better service to a growing number of non-traditional students and the business community has also proved to be a costly, but necessary expenditure.

The administration at Southwestern continues to search for new programs and evaluate existing programs in an attempt to better manage limited resources. Examples are a professional music program and a career option agricultural program which have been added in recent years and have become successful additions to the curriculum.

On a positive note, Southwestern's unrestricted general fund balance increased to approximately 8.6% of the working budget during FY 96. However, it appears that the amount may once again be reduced in order to fund necessary technology improvements.

Finally, Southwestern has formed a partnership with Graceland College to better serve the students of Area XIV and will improve efficiency through shared resources.

Indian Hills Community College

Indian Hills Community College is expecting a stable enrollment for fall, 1997. This is a continuation of recent enrollment trends that reflect a leveling of our institution' s growth. The ten county area comprising the tax base for Indian Hills experienced a low 1.6 percent increase in valuation. This of course, indicates insignificant improvement in the revenue for the 20 -1/4 cent levy. This impacts both Fund 1 and Fund 7. Anticipating a legislative increase of 3 1/2 percent growth on the state aid portion of the budget, the college is compelled to implement a slight increase in tuition. This is necessary to meet anticipated recurring costs including that for personnel. The cash flow problems of the district have been reduced with the state aid being forwarded in a timely manner.

The college is expecting significant capital outlay costs to initiate a new program in bio-processing, the opening of additional extension centers and the typical maintenance costs associated with caring for nearly one million square feet of building space.

At this point, the college has no plans for changes in its leadership nor its organizational structure. The only concern of possible change deals with the funding of Iowa's community colleges. The college, at this time, is not planning on any changes that would impact the ability to maintain tuition revenue or the number of FTEE served.

The published budget for 1998 reflects the use of expected state revenues and possible utilization of unrestricted fund balance. The intent of the planning, budgeting and programming changes will continue to be impacted by the real revenues that result from allowable growth improvements.

Southeastern Community College

The Certified Budget for Southeastern Community College for the Fiscal Year beginning July 1, 1997 through June 30, 1998 includes the following assumptions:

General Unrestricted Fund:

The General Unrestricted Fund projects revenues at an increase of 1.33% over the Fiscal 97 working budget. Enrollment is projected to remain stable and an increase in tuition and fees will be necessary in order to achieve the tuition revenue included in the attached budget. The revenues also assume no loss of federal Perkins funding and a modest increase in taxable valuation in the merged area.

The expenditures for the General Unrestricted Fund are presented as increasing by 1.68%. It is important to note that there are no equipment expenditures projected in the General Unrestricted Fund with the exception of Library and AV materials.

General Restricted Fund:

The revenues for the General Restricted Fund include the ongoing standby levy to provide debt service funds for two INJT issues, Joyce (Lehigh) and Fruehauf.

Bond and Interest Fund:

Revenues for the Bond and Interest Fund reflect dollars required to be generated in order to service the principal and interest on two voted tax bonds.

CONCLUSIONS AND RECOMMENDATIONS

In many respects, FY 97 has been a challenging year for Iowa's community colleges. Although a strong economy has been good for the state of Iowa, it has resulted in reduced enrollments at several colleges. However, other colleges have experienced increased enrollments. Many colleges have experienced an increase in part-time students and a reduction of full-time students which impact tuition and fee revenue. The combination of reduced tuition and fee revenue and minimal growth in other revenue sources has resulted in a growing expenditure/revenue gap. One avenue that is used to bridge this gap has been to raise student tuition and fee rates. Thus, loss of revenue due to lower enrollments is offset by higher tuition rates charged per student. However, by raising tuition and fees, some potential students will be forced to either delay or forgo their plans to obtain post secondary education necessary for most jobs today.

Iowa's community college tuition and fee rates are significantly higher than regional and national averages. In fact, they are among the highest in the nation.

The demand and need for education is cost sensitive. Since tuition and fees have grown faster than inflation, it is reasonable to conclude that a community college education is less affordable to Iowans relative to what is was a few years ago. Students who want and need training in Iowa's community colleges are being denied access because of increasing costs.

Recommendations

The Division of Community Colleges and Workforce Preparation expresses appreciation and thanks to the 15 community college presidents and their staff for their assistance in developing this report.

In accordance with the **Code of Iowa, 24.17**, the fifteen community colleges have published their FY 98 budgets. In accordance with **Code of Iowa, 260C.17** the community colleges request the State Board of Education approval of their individual budgets.

GLOSSARY OF TERMS

Fiscal Year	Operational time period which is from July 1 to June 30 for the community colleges.

Accounting Funds

General Fund	The general fund is available for any legally authorized purpose and is, therefore, used to account for revenue and expenditures for activities not provided for in other funds. The general fund consists of the unrestricted fund and the restricted fund.
Unrestricted Fund 1	The unrestricted fund (fund 1) is to include the organizational units to be financed and is directly concerned with the operation of and support of the educational program as a whole--with the only restrictions being those imposed by the budget.
Restricted Fund 2	The restricted fund (fund 2) is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use by an outside agency or person.
Combined Funds 1 and 2	The total of fund 1 plus fund 2 (unrestricted and restricted funds).
Auxiliary Fund 3	Fund 3 (Auxiliary fund) is used to account for resources received, held and disbursed by an institution over which the institution has determination as to the nature and degree of receipts and expenditures.
Agency Fund 4	Fund 4 (Agency fund) is used to account for resources received, held and disbursed by a college as a fiscal agent for others. Revenue and expenditures should not be included as college revenue or expenditures and should be reported separately.
Scholarship Fund 5	Scholarship fund (fund 5) is used to account for resources identified as: (1) those funds available for awards to students but are not in payment for services rendered to the institution and do not require repayment; and (2) off-campus workstudy shall be reported in this fund, but on-campus workstudy should not be; it should be reported in the fund which received the benefit of the workstudy student.

Loan Fund 6	Loan funds (fund 6) are those whose principle is loanable to needy students through interest bearing loans.
Plant Fund	Plant funds (fund 7) include several sub-funds such as the unexpended plant sub-fund, the debt service sub-fund, investment in plant sub-fund and the voted tax sub-fund. All revenue and expenditures contained in these sub-funds relate to the historical or current cost of land, buildings, etc. and their upkeep and operation.
Endowment 8	Endowment funds (fund 8) are those resources, the principal of which shall be maintained inviolate to conform with restrictions placed thereon by the donor or other outside agency. Generally, only the income from these funds may be used and the net income from endowment fund investments should not be reported as transactions of the endowment fund group but should be reported directly in the fund group from which such income will be expended.
Accounting Functions (within Fund 1 and 2)	Liberal Arts and Sciences Education, Vocational Technical Education, General Adult Education, Cooperative Programs or Services, General Administration, Student Services, Learning Resources, Physical Plant, and General Institution.

Revenue Sources

Unrestricted Fund Balance	The excess of revenue over expenditures from current or preceding years which is available to be spent for any purpose.
Restricted Fund Balance	An excess of revenue over expenditures from current or previous years which must be spent for specific purposes.
Student Fees	Incidental fees collected from students; such as lab, graduation, transcript, and other fees.
Tuition	Tuition charges paid by students for attending classes/programs at an institution.

Local Tax Support	Taxes levied on property in a merged area for specific purposes such as equipment replacement, operations, tort, and other specially identified activities.
State Support	Revenue received from state sources such as state general aid, state workstudy, and other revenue from the state treasury.
Federal Support	Revenue categorized as being federal in origin, even though it may pass through on state warrants. Examples are federal vocational aid, special needs, and Titles I, II, III, VI and VII.
Sales and Services	Incidental revenue produced by a sub-group of the institution; such as vending machines, rental of college facilities, bookstore, and other similar activities.
Other Income	Any other miscellaneous income such as interest, gifts/grants or any other source of income not identified in any other area.

Expenditure Categories

Salaries, Related Payroll and Fringe Benefits	A group of expense accounts which relate to the salaries, related payroll and fringe benefits for employees of the college.
Services	This group of accounts includes fees paid for services by persons not on the institution's payroll.
Materials, Supplies and Travel	This category of expenses are identified as materials, supplies, and travel.
Other Current Expenses	Miscellaneous expenses related to operation of the college.
Instructional Equipment	Necessary equipment purchased for use in instructional programs or courses offered by a college.
Capital Outlay	Purchased equipment, vehicles, library books/films, land, buildings and fixed equipment, other structures and improvements necessary for the operation of an institution.

Terms

NACUBO	National Association of College and University Business Officers
AICPA	Association of Independent Certified Public Accountants
GAAP	Generally Accepted Accounting Principles